THE NATIONAL CRIME AGENCY BILL
(No. ..... of 2026)

Explanatory Memorandum

The object of this Bill is to provide for the establishment of the National Crime Agency which will be the lead investigative agency in Mauritius against financial crime, cybercrime and other complex, serious and organised crime, with a view to achieving high international standards of skill, capacity and performance in its operations.

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.

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(No. ..... of 2026)

ARRANGEMENT OF CLAUSES

Clause

A BILL

To provide for the establishment of the National Crime Agency

ENACTED by the Parliament of Mauritius, as follows –

PART I – PRELIMINARY

1. Short title

This Act may be cited as the National Crime Agency Act 2026.

2. Interpretation

In this Act –

"access" means gaining entry to a program or computer data stored in a computer system;

"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;

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

"complex, serious and organised crime" means a crime that is considered to be complex, serious and organised pursuant to section 37;

"computer data" means any representation of facts, information or concepts in a form suitable for processing in a computer system, including a program suitable to cause a computer system to perform a function;

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

"content data" –

(a) means –

(i) the communication content of the communication;

(ii) the meaning or purport of the communication; or

(iii) the message or information being conveyed by the communication; and

(b) includes everything transmitted as part of communication that is not traffic data;

"cybercrime" –

(a) means an offence as described under Part III of the Cybersecurity and Cybercrime Act 2021; and

(b) includes such other offence connected, or ancillary, to cybercrime;

"data" includes computer data, content data and traffic data;

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

"Director" means a Director of a Division;

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

"disclosure of impropriety" means information published, revealed, notified, divulged or otherwise disclosed in relation to –

(a) financial crime, cybercrime or other complex, serious and organised crime having been, being, or likely to be, committed;

(b) a person having in his possession properties which are suspected to be proceeds, instrumentalities or terrorist properties; or

(c) a person having acquired unexplained wealth;

"Division means a Division of the NCA;

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

"financial crime" –

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

(b) includes an offence under the Declaration of Assets Act;

"financial institution" –

(a) means –

(i) an institution or a person licensed, registered or authorised under –

(A) the Captive Insurance Act;

(B) section 14, 77, 77A or 79A of the Financial Services Act;

(C) the Insurance Act, other than an insurance salesperson;

(D) section 12 of the Private Pension Schemes Act;

(E) the Securities Act, other than an entity registered as a reporting issuer under that Act and which does not conduct any financial activities;

(F) the Trusts Act as a qualified trustee;

(G) the Variable Capital Companies Act 2022; or

(H) the Virtual Asset and Initial Token Offering Services Act 2021; or

(ii) a credit union; and

(b) includes –

(i) a bank; and

(ii) cash dealer;

"Governance Advisory Board" means the Governance Advisory Board set up under section 27;

"Head" means the Head of a Unit;

"Independent Advisory Panel" means the Independent Advisory Panel established under the Constitution;

"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;

"Inter-Agency Coordination Board" means the Inter-Agency Coordination Board set up under section 65;

"intercept", in relation to a function of a computer, includes to monitor, or record a function of a computer, or acquire the substance, its meaning or purport of such function;

"Interim Agency" means the National Crime (Interim) Agency established under the National Crime (Interim) Agency Act 2026;

"investigative body" means 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;

"material evidence" means any book, document, record, data, disk or other information, whether stored in a computer, a disc, a cassette, a microfilm or any mechanical, digital or electronic device;

"Minister" means the Minister to whom responsibility for the National Crime Agency is assigned;

"NCA" means the National Crime Agency established under section 3;

"NCA Code" means the Code of Conduct, Ethics and Propriety issued by the Governance Advisory Board;

"NCA officer" –

(a) means any person –

  (i) employed by the NCA, whether on permanent and pensionable establishment or on contract; or

  (ii) seconded for duty at the NCA; and

(b) includes the Director-General, the Deputy Director-General, the Director of any Division and the Head of any Unit;

"NCA investigative officer" means an NCA officer who is duly authorised by the Director-General to investigate into financial crime, cybercrime and other complex, serious and organised crime;

"Operational Protocol" means the Protocol established between the NCA and the Police and other investigative bodies, which governs the effective exercise of their respective responsibilities and establishing mechanisms for operational collaboration in the exercise of those responsibilities;

"politically exposed person" has the same meaning as prescribed under the Financial Intelligence and Anti-Money Laundering Act;

"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;

"Senior Leadership Board" means the Senior Leadership Board set up under section 29;

"service provider" means –

(a) a public or private entity that provides to users the ability to communicate by means of a computer system; and

(b) any other entity that processes or stores computer data on behalf of such communication service or users of such service;

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

"Surveillance and Interception Code of Practice"" means the Surveillance and Interception Code of Practice issued by the Governance Advisory Board;

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

"traffic data" means any computer data relating to a communication by means of a computer system, generated by a computer system that forms a part in the chain of communication, indicating the communication's origin, destination, route, time, date, size, duration, or type of underlying service;

"Unit" means a Unit of a Division;

"whistleblower" means a person who makes a disclosure of impropriety to the NCA.

PART II – ESTABLISHMENT OF NATIONAL CRIME AGENCY

Sub-Part A – National Crime Agency

3. Establishment of NCA

(1) There is established, for the purposes of this Act, the National Crime Agency which shall be the lead investigative agency to investigate into financial crime, cybercrime and other complex, serious and organised crime.

(2) The NCA shall not be subject to the direction or control of any person or authority but shall be subject to the administrative and operational control of the Director-General.

(3) The NCA shall be a body corporate.

4. Core values and principles of NCA

With a view to achieving high international standards of skill, capacity and performance in its operations, NCA officers shall –

(a) not allow any political or societal pressure or influence or private consideration to influence their conduct;

(b) act reasonably, independently, effectively, proportionately and expeditiously;

(c) act with the highest standards of integrity and professionalism;

(d) be accountable for their actions and decisions;

(e) ensure that they operate within the parameters of the law;

(f) deliver their core missions to inspire and maintain public trust and confidence; and

(g) at all times, uphold the values and principles of the NCA.

5. Combating financial crime, cybercrime and other complex, serious and organised crime

(1) The duties of the NCA shall be to take all reasonable measures for –

(a) combating, detecting and investigating into financial crime, cybercrime and other complex, serious and organised crime;

(b) gathering, processing and evaluating intelligence relating to financial crime, cybercrime and other complex, serious and organised crime, and exchange such intelligence with national and international investigative bodies;

(c) recovering and managing assets of financial crime, cybercrime and other complex, serious and organised crime;

(d) apprehending persons who have committed or who are reasonably suspected of having committed financial crime, cybercrime or other complex, serious and organised crime; and

(e) disrupting and dismantling the financial networks that support drug trafficking and distribution.

(2) The NCA shall, in combating, detecting and investigating into financial crime, cybercrime and other complex, serious and organised crime –

(a) collaborate and establish links with local, regional and international institutions, agencies, organisations and other bodies with a view to fostering better cooperation against such crime;

(b) conduct joint investigation with national and international investigative bodies;

(c) identify and trace the movement of proceeds, instrumentalities and terrorist properties;

(d) ensure coordination with investigative bodies in respect of parallel investigations into such crime;

(e) develop and promote cooperation between the public and private sector;

(f) enter into such arrangement as may be necessary with any foreign competent authority for the purpose of exchanging information within or outside Mauritius; and

(g) take such other measures, and issue such directives, as may be necessary to combat such crime.

(3) The NCA shall, subject to section 15(4), discharge such functions and exercise such powers as may be necessary under this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and any other relevant enactment.

Sub-Part B – Divisions of NCA

6. Divisions of NCA

(1) Subject to subsection (2), there shall be, within the NCA, the following Divisions –

(a) the Anti-Money Laundering and Anti-Corruption Division;

(b) the Cybercrime Division;

(c) the Complex, Serious and Organised Crime Division;

(d) the Asset Recovery and Unexplained Wealth Division;

(e) the Intelligence Division;

(f) the Legal and Advisory Division;

(g) the Education and Preventive Division;

(h) the Management and Human Resources Division; and

(i) the Internal Affairs Division.

(2) The Director-General may set up such other Division or Unit within a Division which shall have such functions and powers as the Director-General may direct.

(3) The Director-General may direct a Division, other than the Internal Affairs Division, or Unit to discharge such functions and exercise such powers as may have been assigned to another Division or Unit.

(4) No act done by a Division or Unit shall be void or impeachable by reason that a matter should have been dealt with by another Division or Unit.

7. Anti-Money Laundering and Anti-Corruption Division

The Anti-Money Laundering and Anti-Corruption Division shall be responsible for detecting and investigating into financial crime and may perform such other duties as may be necessary for the efficient conduct of an investigation into such crime, including the carrying out of forensic and financial analysis, asset tracing and recovery.

8. Cybercrime Division

The Cybercrime Division shall be responsible for detecting and investigating into cybercrime and may perform such other duties as may be necessary for the efficient conduct of an investigation into such crime, including the access, search and seizure of data, and the collection and recording of traffic and content data.

9. Complex, Serious and Organised Crime Division

The Complex, Serious and Organised Crime Division shall be responsible for detecting and investigating into complex, serious and organised crime and may perform such other duties as may be necessary for the efficient conduct of an investigation into such crime.

10. Asset Recovery and Unexplained Wealth Division

(1) The Asset Recovery and Unexplained Wealth Division shall comprise –

(a) the Asset Recovery Unit, which shall be responsible for –

(i) conducting investigations regarding asset recovery and for recovering and managing assets which are proceeds, instrumentalities and terrorist properties of financial crime, cybercrime and other complex, serious and organised crime; and

(ii) managing funds or assets of a designated party or listed party pursuant to an Order made under the United Nations Sanctions (Financial Prohibitions, Arms Embargo and Travel Ban) Act;

(b) the Declaration of Assets Unit, which shall be the recipient of the declaration of assets and liabilities of a declarant under the Declaration of Assets Act and shall, for that purpose –

(i) process and verify the declaration of assets and liabilities made by that declarant;

(ii) monitor the assets and liabilities of that declarant; and

(iii) deal with complaints, if any, made against that declarant with regard to his assets and liabilities; and

(c) the Unexplained Wealth Unit, which shall, subject to section 15(4), be responsible for investigating into the unexplained wealth, if any, of any person.

(2) For the purpose of this section –

"declarant" –

(a) includes an officer of the Internal Affairs Division who is required to make a declaration of his assets and liabilities to the Declaration of Assets Unit pursuant to section 68; but

(b) does not include any other NCA officer who is required to make a declaration of his assets and liabilities to the Internal Affairs Division pursuant to section 67.

11. Intelligence Division

(1) The Intelligence Division shall be responsible for receiving, requesting, gathering, analysing and disseminating intelligence and any other information concerning financial crime, cybercrime and other complex, serious and organised crime, and where possible, any other crime.

(2) The Intelligence Division shall assist any Division into an investigation through –

(a) information gathering, by collecting information from various sources such as informants, surveillance, lawful electronic interception of data, public records and other investigative bodies;

(b) intelligence analysis, by examining collected data to identify patterns, trends and connection among criminal activities;

(c) risk assessment, by assessing the threat posed by criminal activities and individuals to prioritise investigations and allocate resources effectively;

(d) support for investigations, by supplying investigators with relevant leads, background information on suspects and insights into criminal networks; and

(e) proactive response, by monitoring trends and emerging threats and provide early warnings about potential criminal activities.

(3) (a) There shall be, within the Intelligence Division, the Special Investigative Techniques Unit.

(b) The Special Investigative Techniques Unit shall be headed by a Special Investigative Technique Data Controller.

(c) The Special Investigative Technique Data Controller shall keep all records and information pertaining to operations where covert intelligence human source, intrusive surveillance and interception of data has been used.

(d) The Special Investigative Technique Data Controller shall ensure that internal arrangements are made to safeguard the dissemination, copying, storage and destruction of private information obtained through covert intelligence human source, intrusive surveillance and interception of data.

(e) The Special Investigative Technique Data Controller shall ensure that every NCA investigative officer is aware of, and receives regular training in compliance with, the Surveillance and Interception Code of Practice.

12. Legal and Advisory Division

The Legal and Advisory Division shall be responsible for advising the NCA and shall discharge such functions and exercise such powers as may be necessary under this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and any other relevant enactment.

13. Education and Preventive Division

(1) The Education and Preventive Division shall be responsible for educating and preventing the public against financial crime, cybercrime and other complex, serious and organised crime.

(2) In educating and preventing the public against financial crime, cybercrime and other complex, serious and organised crime, the Education and Preventive Division may –

(a) carry out public campaigns to alert the public on the dangers of such crime and the manner by which complaints against such crime shall be made;

(b) examine and review practices and procedures of any public body in order to facilitate the detection of such crime and ways by which such crime may be eliminated, and may, for that purpose, issue such guidelines as may be necessary;

(c) liaise with private sector organisations and trade unions for the setting up of anti-financial and cybercrime practices;

(d) organise workshops and other activities to promote campaigns for the prevention and elimination of such crime;

(e) assist in enhancing the school curriculum so as to educate children on the dangers of such crime;

(f) exercise vigilance and superintendence over integrity systems of public bodies and issue such guidelines where necessary;

(g) develop a strategic vision and national policy regarding the fight against such crime; and

(h) set up and oversee good governance and integrity reporting campaigns to enhance the standing of Mauritius as an international financial centre of excellence of unimpeachable integrity with the object of attracting investment.

14. Management and Human Resources Division

(1) The Management and Human Resources Division shall be responsible for supporting the operational directorates of the NCA and ensuring that its staff are fully equipped, trained and capable of fulfilling their mandates efficiently.

(2) In collaborating closely with every Division, the Management and Human Resources Division shall provide essential support services, including –

(a) administration and human resources, by fostering a motivated and empowered workforce through trust, teamwork and proactive planning;

(b) the recruitment and retention of NCA officers of the highest quality, both nationally and internationally;

(c) collaboration with international institutions for fair and transparent policies for the career progression of NCA officers;

(d) information technology, by driving digital transformation with cutting-edge technology and secure systems for operational efficiency; and

(e) procurement, by ensuring transparent and competitive procurement aligned with best practices and legal frameworks.

(3) The Management and Human Resources Division shall comprise an Internal Audit Unit, which shall –

(a) be responsible for the financial management of the NCA, by managing financial resources transparently and ensuring value for money and strategic alignment;

(b) evaluate internal controls for effectiveness and efficiency;

(c) identify risks and propose mitigation strategies; and

(d) advise and report to the Governance Advisory Board on management and operational efficiency.

15. Internal Affairs Division

(1) The Internal Affairs Division shall be the recipient of declaration of assets and liabilities of an NCA officer, other than an officer of the Internal Affairs Division, and shall, for that purpose –

(a) process and verify the declaration of assets and liabilities made by that officer;

(b) monitor the assets and liabilities of that officer;

(c) deal with any complaint, if any, made against that officer with regard to his assets and liabilities; and

(d) investigate into the unexplained wealth of that officer, if any.

(2) (a) For the purpose of subsection (1), the Internal Affairs Division may require any NCA officer or any relevant authority to furnish it with any information in writing and to produce any book, document, bank statement, record or article.

(b) The NCA officer or relevant authority shall comply with any request made under paragraph (a).

(3) The Internal Affairs Division shall ensure that every NCA officer is aware of, and receives regular training in compliance with, the NCA Code.

(4) The Director of Internal Affairs Division shall, insofar as it relates to an NCA officer, other than an officer of the Internal Affairs Division, discharge such functions and exercise such powers as may be necessary under this Act, the Asset Recovery and Unexplained Wealth Act 2026 and any other relevant enactment, and may, for that purpose, retain the services of the Solicitor-General.

(5) Where a complaint is made against the Director-General, Deputy Director-General or person acting as Director-General with regard to his assets and liabilities, or where the Internal Affairs Division investigates into the unexplained wealth of the Director-General, Deputy Director-General or person acting as Director-General, the Director of the Internal Affairs Division shall, notwithstanding section 22(2), be under the operational control of, and shall report to, the Independent Advisory Panel.

Sub-Part C – Other Departments of NCA

16. Digital Forensic Laboratory

There shall be a Digital Forensic Laboratory which shall be responsible for –

(a) examining and extracting data from digital devices secured during the course of investigation such as computers, mobile phones and storage media;

(b) providing technical assistance for identification, collection and preservation of digital evidence, and ensuring the integrity and admissibility of evidence in Court; and

(c) performing such other duties as may be necessary to retrieve evidence linking suspects to financial crime, cybercrime and other complex, serious and organised crime, and in relation to any other crime, reconstructing events and supporting prosecution.

17. NCA Secretariat

There shall be an NCA Secretariat which shall be responsible to service and support the Governance Advisory Board, the Senior Leadership Board and the Inter-Agency Coordination Board in its operational duties, and shall –

(a) organise and attend every meeting of the respective Board;

(b) prepare agendas and discussion papers of the respective Board;

(c) take and distribute minutes of proceedings of the respective Board;

(d) translate policy decisions of the respective Board into actionable plans;

(e) monitor progress on action items; and

(f) perform such other duties as may be conferred by the respective Board.

Sub-Part D – Director-General of NCA

18. Director-General

(1) There shall be a Director-General of the NCA, who shall be responsible for the administration and operational control of the NCA.

(2) The Director-General shall be a person with outstanding experience at senior level in some part of the Commonwealth in the field of, including but not limited to, criminal investigations or combating financial, complex, serious or organised crime, fraud or corruption and with proven competence in strategic leadership and ability to operate under public scrutiny.

(3) Notwithstanding section 21 of the Finance and Audit Act, the Director-General shall be the accounting officer of the NCA and he shall be charged with the duty of controlling expenditure on any service in respect of which public funds have been appropriated for the NCA.

(4) The Director-General shall not be subject to the direction or control of any person or authority.

19. Appointment of Director-General

(1) The Director-General shall, subject to subsection (3), be appointed by the President acting in accordance with the advice of the Independent Advisory Panel after consultation with the Prime Minister and the Leader of the Opposition.

(2) The term of office of the Director-General shall be for a period of 4 years and a person appointed as Director-General may not serve for more than 2 terms of office.

(3) The Director-General of the Interim Agency shall, on the commencement of this Act, be the first person to hold the office of the Director-General of the NCA, on the same terms and conditions of his appointment as the Director-General of the Interim Agency.

20. Vacancy in office of Director-General

(1) Where –

(a) the office of the Director-General is vacant; or

(b) the Director-General is absent from duty or is, for any other reason, unable to perform the duties of his office,

the Deputy Director-General shall act as the Director-General.

(2) Where the Deputy Director-General cannot act as the Director-General pursuant to subsection (1), the Independent Advisory Panel may appoint the Director of any Division to act as the Director-General.

(3) Where the Deputy Director-General or a Director is appointed to act as the Director-General, he shall discharge such functions, and exercise such powers, as are conferred to the Director-General under this Act or any other enactment.

Sub-Part E – Deputy Director-General, Director, Head and other NCA staff

21. Deputy Director-General

(1) There shall be a Deputy Director-General of the NCA, who shall –

(a) assist and support the Director-General in the discharge of his functions and exercise of his powers under this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and any other relevant enactment; and

(b) discharge such functions and exercise such powers as may be delegated to him by the Director-General.

(2) The Deputy Director-General shall be subject to the administrative and operational control of the Director-General.

(3) Notwithstanding section 25(2), the Director-General of the FCC shall, on the commencement of this Act, be appointed as the Deputy Director-General of the NCA.

22. Director of Division

(1) There shall be a Director of every Division.

(2) The Director of every Division shall be under the administrative and operational control of the Director-General.

23. Legal officers of NCA

(1) There shall be a Director of the Legal and Advisory Division, who shall be the Chief Legal Adviser of the NCA.

(2) The Director of the Legal and Advisory Division shall be a barrister of at least 10 years' standing.

(3) Every barrister or attorney of the Legal and Advisory Division shall have and enjoy all the rights and privileges of a barrister or an attorney, as the case may be, entitled to practise in Mauritius.

(4) The Director of the Legal and Advisory Division, including every other barrister or attorney of the Legal Division, shall be under the administrative and operational control of the Director-General.

24. Head of Unit

(1) There shall be a Head of every Unit.

(2) Every Head shall report to the respective Director of the Division and shall comply with any directive issued by his Director.

25. Appointment of NCA staff

(1) The NCA shall employ such other NCA officers as may be necessary to enable it to discharge its functions and exercise its powers under this Act.

(2) The Deputy Director-General and every Director shall, following a selection exercise to be conducted by the Director-General, be appointed by the NCA on such terms and conditions as the Director-General may determine.

(3) Every other NCA officer shall, following a selection exercise to be conducted by the Governance Advisory Board, be appointed by the NCA on such terms and conditions as the Governance Advisory Board may determine.

(4) For any selection exercise to be conducted pursuant to subsection (2) or (3), the Governance Advisory Board may set up such committee as may be necessary.

(5) An NCA officer appointed to the Internal Affairs Division shall not be transferable to any other Division of the NCA, and any other NCA officer appointed to any Division, other than the Internal Affairs Division, shall not be transferable to the Internal Affairs Division.

(6) Every NCA officer shall be subject to the administrative and operational control of the Director-General.

26. Experts of NCA

(1) The NCA may retain the services of any expert, consultant or specialised body from Mauritius or abroad, including foreign investigators, for such specific purpose as it may determine.

(2) The NCA may, where it considers it expedient to do so, make use of the services of a police officer designated for that purpose by the Commissioner of Police.

PART III – GOVERNANCE AND ACCOUNTABILITY

Sub-Part A – Governance Advisory Board

27. Setting up of Governance Advisory Board

(1) There shall be a Governance Advisory Board, comprising –

(a) the Director-General, as chairperson;

(b) the Deputy Director-General, as vice-chairperson;

(c) the Director of the Management and Human Resources Division;

(d) the Head of the Internal Audit Unit; and

(e) 2 other members, to be appointed by the President acting in accordance with the advice of the Prime Minister after consultation with the Leader of the Opposition.

(2) The Governance Advisory Board shall be responsible for assisting the Director-General to set and oversee the NCA's strategic direction, policies and priorities with a view to ensuring that the NCA meets its goals and objectives.

(3) In overseeing NCA's strategic direction, policies and priorities, the Governance Advisory Board shall assist the Director-General to –

(a) maintain and protect the independence and integrity of the NCA free from any political or societal pressures or influences, or private consideration;

(b) define priorities and establish frameworks to allocate resources and set performance expectations;

(c) scrutinise all non-pay expenditure over 25 million rupees, whether as a single item, over the life of a single contract or the total cost of a project;

(d) establish and review the organisational structure of the NCA;

(e) establish and review the grading structures, pay structures and conditions of service of NCA officers;

(f) issue such guidelines, standing orders, directives and the NCA Code which will govern the manner by which NCA officers should discharge their functions and exercise their powers;

(g) issue the Surveillance and Interception Code of Practice which will govern the manner by which NCA investigative officers should safeguard the dissemination, copying, storage and destruction of private information obtained through covert intelligence human source, intrusive surveillance and interception of data;

(h) make recommendations to the Minister for legislative, regulatory and policy reforms for the purpose of combating financial crime, cybercrime and other complex, serious and organised crime; and

(i) perform such other duties as may be necessary for the proper strategic management and administration of the NCA.

(4) Any guidelines, standing orders and directives, and the NCA Code, issued by the Governance Advisory Board shall be published on the website of the NCA.

(5) Nothing in this section shall be construed as empowering the Governance Advisory Board to –

(a) engage with, evaluate or otherwise enquire into, the day to day operational matters of the NCA; or

(b) enquire into, or otherwise engage with, an investigation of the NCA or any other related matter, including any other criminal investigation.

28. Proceedings of Governance Advisory Board

(1) Any decision of the Governance Advisory Board shall be taken collectively and where possible, by consensus, failing which the decision of the Director-General or the person chairing the meeting shall prevail.

(2) The minutes of proceedings of the Governance Advisory Board shall be made available for inspection by the Independent Advisory Panel.

Sub-Part B – Senior Leadership Board

29. Setting up of Senior Leadership Board

(1) There shall be a Senior Leadership Board comprising –

(a) the Director-General, as chairperson;

(b) the Deputy Director-General, as vice-chairperson; and

(c) such Director as the Director-General may, depending on the nature of the matter to be discussed, designate.

(2) The Senior Leadership Board shall be responsible for the oversight and coordination of the day to day operations of the NCA, including –

(a) decisions to initiate investigations;

(b) monitoring the progress of investigations and ensuring that they are conducted expeditiously and efficiently; and

(c) the planning, allocation and attribution of resources to the Divisions, Units and other requirements of the NCA.

(3) The Director of a Division who has responsibility for investigations may initiate any appropriate investigative actions or measures without reference to the Director-General or the Senior Leadership Board, but he shall, at the next meeting of the Senior Leadership Board, unless the Director-General decides otherwise, ensure that the investigation or measure is brought to the attention of the Director-General or the Board.

30. Proceedings of Senior Leadership Board

(1) Any decision of the Senior Leadership Board shall be taken collectively and where possible, by consensus, failing which the decision of the Director-General or the person chairing the meeting shall prevail.

(2) The minutes of proceedings of the Senior Leadership Board shall be made available for inspection by the Independent Advisory Panel.

PART IV – DISCLOSURE OF IMPROPRIETY

Sub-Part A – Procedure for Disclosure of Impropriety

31. Reporting obligations

(1) Notwithstanding any enactment, where, in the discharge of his functions –

(a) a judicial officer;

(b) the Director of Public Prosecutions;

(c) the Commissioner of Police;

(d) the Director-General of the Mauritius Revenue Authority;

(e) the Governor of the Bank of Mauritius;

(f) the Director of the Financial Intelligence Unit;

(g) the Ombudsman;

(h) the Director of Audit;

(i) any other public official;

(j) any other person,

has reasonable grounds to believe that –

(i) a financial crime, a cybercrime or other complex, serious and organised crime has been, is being, or is likely to be, committed;

(ii) a person has in his possession properties which are suspected to be proceeds, instrumentalities or terrorist properties; or

(iii) a person has acquired unexplained wealth,

he shall make a disclosure of impropriety to the NCA.

(2) For avoidance of doubt, a declaration of impropriety may be made by an NCA officer to the NCA.

32. Procedure for making disclosure

(1) A disclosure of impropriety may be made in writing or orally.

(2) The disclosure of impropriety shall contain, as far as practicable –

(a) the full name, address and occupation of the whistleblower;

(b) the nature of the impropriety in respect of which the disclosure is made;

(c) the particulars of the person who is alleged to have committed, is committing or will commit, the impropriety;

(d) the time and place where the alleged impropriety took place, is taking place or is likely to take place; and

(e) the full name, address and description of the person, if any, who witnessed the commission of the impropriety.

(3) (a) Where a whistleblower makes a disclosure orally, the person to whom the disclosure is made shall cause the disclosure to be recorded in writing.

(b) The disclosure referred to in paragraph (a) shall contain the information required under subsection (2).

Sub-Part B – Protection of NCA Officer as Whistleblower

33. Protection against victimisation

(1) An NCA officer who makes a disclosure of impropriety shall not be subjected to victimisation by the NCA or any other NCA officer.

(2) An NCA officer, as a whistleblower, shall be considered as having been subjected to victimisation where as a result of making the disclosure, he is dismissed, suspended, declared redundant, denied promotion, transferred to another Division or Unit against his will, harassed, intimidated, subjected to a discriminatory or other adverse measure by the NCA or another NCA officer, or otherwise threatened by another NCA officer.

(3) An NCA officer, as a whistleblower, shall not be considered as having been subjected to victimisation if the NCA officer against whom the complaint is directed has the legal right to take the action complained of and the action taken is shown to be unrelated to the disclosure made.

34. Report to Independent Advisory Panel

(1) An NCA officer, as a whistleblower, who honestly and reasonably believes that he has been, is being, or is likely to be, subjected to victimisation, may make a complaint to the Independent Advisory Panel.

(2) A complaint made under subsection (1) shall contain the following particulars –

(a) the name, description and address of the NCA officer as whistleblower;

(b) the name, description and address of the NCA officer he claims has subjected, is subjecting or might subject, him to victimisation; and

(c) the specific acts complained of as constituting victimisation.

35. Enquiry by Independent Advisory Panel

(1) The Independent Advisory Panel shall, on receipt of a complaint made under section 34(1), conduct an enquiry into the complaint at which the whistleblower and the person against whom the complaint is made shall be heard.

(2) The Independent Advisory Panel may, in the course of conducting an enquiry under subsection (1), make such interim order as it considers fit.

(3) After hearing the parties and other persons considered necessary, the Independent Advisory Panel shall make any order which is just and fair in the circumstances, including an order for reinstatement, reversal of a transfer or transfer of the whistleblower to another establishment, where applicable.

36. Other measures to protect NCA officer as whistleblower

The Governance Advisory Board shall take such other measures as may be necessary to protect NCA officers as whistleblowers under this Act, and such measures shall be communicated to NCA officers.

PART V – INVESTIGATION INTO FINANCIAL CRIME, CYBERCRIME AND OTHER COMPLEX, SERIOUS AND ORGANISED CRIME

Sub-Part A – Powers of NCA

37. Determination of complex, serious and organised crime

A crime may be considered to be complex, serious and organised by the Director-General where –

(a) the crime is connected, or is ancillary, to a financial crime;

(b) the crime is connected, or is ancillary, to any investigation that has been, or is being conducted, by the NCA;

(c) investigation into the crime requires significant international cooperation;

(d) the crime involves a politically exposed person, whether as a victim or suspect;

(e) the crime is one in which the suspect may be engaged in cybercrime or computer-based crime;

(f) the crime is suspected to have been committed by, or is connected to, an organised group;

(g) the crime is connected, or ancillary, to money-laundering, financing of terrorism or proliferation financing;

(h) given the nature, scope, gravity, complexity or seriousness of the crime, or significant harm caused, it would be in the interests of the efficient conduct of investigation into the crime, or in the public interest, that the NCA investigates into the crime.

38. Investigation by NCA or other investigative body

(1) Subject to this section, the NCA shall investigate into financial crime, cybercrime and other complex, serious and organised crime.

(2) Notwithstanding subsection (1), where the NCA considers, in the interests of the efficient conduct of an investigation into a financial crime, a cybercrime or other complex, serious and organised crime, or in the public interest that –

(a) the Police or another investigative body should investigate into that crime, the NCA shall refer the matter to the Police or that investigative body for investigation;

(b) there should be a joint investigation by the NCA and the Police or another investigative body, the NCA shall conduct the investigation jointly with the Police or that investigative body; or

(c) there should be a joint investigation by the NCA, the Police and another investigative body, the NCA shall conduct the investigation jointly with the Police and that investigative body.

(3) Where the Police or another investigative body is investigating into a financial crime, a cybercrime or other complex, serious and organised crime, the NCA may –

(a) take over the investigation from the Police or investigative body; or

(b) conduct a joint investigation with the Police or that investigative body.

(4) Where, in the course of an investigation conducted by the Police or another investigative body, a financial crime, a cybercrime or other complex, serious and organised crime is suspected, the Commissioner of Police or the Head

of that investigative body shall, in accordance with the Operational Protocol, make an interim report to the NCA as expeditiously as possible.

(5) On receipt of an interim report under subsection (4), the NCA shall proceed in accordance with subsection (2) or (3).

(6) Where there is a joint investigation, the Director-General, the Commissioner of Police and the Head of that investigative body, as the case may be, shall make suitable arrangements for the efficient conduct of the joint investigation.

(7) Where the NCA investigates into a financial crime, a cybercrime or other complex, serious and organised crime, the NCA, the Director-General and any investigative officer may, with such modifications and adaptations as may be necessary, exercise such powers as are conferred to the Police, the Commissioner of Police and any police officer under any other relevant enactment.

39. Investigation not void or impeachable

(1) Where, during the course of an investigation, any other crime, other than a financial crime, a cybercrime or other complex, serious and organised crime is detected, the NCA investigative officer shall also investigate into that other crime.

(2) Notwithstanding any other enactment, no investigation shall be void or impeachable by reason that a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime, that is detected pursuant to subsection (1) should have been investigated by the NCA, the Police or another investigative body.

Sub-Part B – General Investigation Powers of NCA

40. NCA investigative officer

(1) A warrant card shall be issued to every NCA investigative officer and shall be evidence of his authorisation as an investigative officer.

(2) Where this Act confers a power to an NCA investigative officer, the officer may, where necessary, use reasonable force, provided that such power is exercised justifiably, reasonably and proportionately.

41. Questioning and production of evidence

(1) For the purpose of an investigation, an NCA investigative officer may, by written notice, order any person concerned with the investigation to –

(a) attend before him for the purpose of being examined orally or to give a written statement under oath or solemn affirmation; or

(b) give any material evidence which may assist him in the investigation.

(2) A person on whom a notice is served under subsection (1) shall attend before the NCA and, subject to section 42, answer any question, give any written statement or give any material evidence which may be required for the investigation.

(3) Where an NCA investigative officer has reasonable grounds to suspect that any material evidence may be relevant to the investigation, he may –

(a) where the material evidence is not reasonably required for the purpose of performing any duty under any enactment, retain the material evidence until its production in Court or until such earlier time as may be required; or

(b) make certified copies of, or take records from, the material evidence.

(4) The NCA investigative officer may require the attendance of a person served with a notice under subsection (1) on such other days as he may direct until the examination is completed.

(5) Any person who, after having been served with a notice under subsection (1) –

(a) fails, subject to section 42 or without reasonable excuse, to comply with any term of the notice; or

(b) conceals, destroys, alters, tampers with, removes from the place where it is habitually kept, or otherwise disposes of, any material evidence referred to in the notice or in relation to the investigation,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

42. Refusing to give evidence

(1) A person may refuse to answer any question put to him, refuse to give any written statement or refuse to give any material evidence where the

answer to the question, or the giving of the written statement or material evidence, may incriminate him.

(2) Subsection (1) shall not apply where the Director-General, with the consent of the Director of Public Prosecutions, gives an undertaking in writing to a person that any answer given or any written statement or material evidence given will not be used as evidence in any criminal proceedings against him for an offence, except in proceedings for perjury.

(3) Where an undertaking is given under subsection (2), no Court shall admit the answer, written statement or material evidence referred to in the undertaking in any criminal proceedings against the person to whom the undertaking was given, except in proceedings for perjury.

43. Warrant for entry, search and seizure

(1) Subject to subsection (2), where an NCA investigative officer has reasonable grounds to suspect that there is, on any premises, other than on specified premises referred to in section 44, material evidence which may assist him in an investigation, the Director-General may issue a warrant authorising the officer to enter and search the premises, and to seize any material evidence.

(2) Where an NCA investigative officer has reasonable grounds to suspect that –

(a) stored data in a computer system is relevant for the purpose of an investigation or the prosecution of financial crime, a cybercrime or other complex, serious and organised crime, he may make an application to the Judge in Chambers for the issue of a warrant to access such data; or

(b) data sought is stored in another computer system or part of it in Mauritian territory, and such data is lawfully accessible from or available to the initial system, he shall expeditiously extend the search or similar access to the other system.

(3) A warrant issued under subsection (1) or (2) shall be a search only to the extent for which the warrant was issued.

(4) As far as practicable –

(a) an NCA investigative officer shall, prior to a search, provide a photocopy of the warrant to the owner or occupier of the premises, or his duly authorised agent against receipt acknowledged by a signature on the original of the warrant; and

(b) a search shall be carried out in the presence of the owner or occupier of the premises, or his duly authorised agent.

(5) Where a search is effected under subsection (1), the investigative officer effecting the search may search any person who is on the premises, detain him for the purpose of the search and, where he has reasonable grounds to suspect that there is material evidence in relation to a crime which he is investigating into or any other crime –

(a) seize the material evidence; and

(b) in relation to data –

(i) seize or secure a computer system or part of it or a computer data storage medium;

(ii) make and retain a copy of those computer data;

(iii) maintain the integrity of the relevant stored computer data; or

(iv) render inaccessible or remove those computer data from the accessed computer system.

(6) The investigative officer may order any person who has knowledge about the functioning of the computer system or measures applied to protect the computer data therein to provide, as is reasonable, the necessary information, to enable the undertaking of the measures referred to in subsection (5)(b).

44. Judge's Order for entry and search in financial institution

(1) Where an NCA investigative officer has reasonable grounds to suspect that –

(a) a bank, financial institution or cash dealer has failed to keep a business transaction record as required under section 17 of the Financial Intelligence and Anti-Money Laundering Act;

(b) a bank, financial institution, cash dealer or member of a relevant profession or occupation has failed to report a suspicious transaction as required under section 14 of the Financial Intelligence and Anti-Money Laundering Act; or

(c) a bank, financial institution, cash dealer or member of a relevant profession or occupation is in possession of any material evidence which may assist the NCA in an investigation,

he may apply to the Judge in Chambers for an Order authorising him to enter any premises belonging to, or in the possession or control of, the bank, financial institution, cash dealer or member of the relevant profession or occupation and to search the premises and any electronic device found thereat and remove therefrom any material evidence.

(2) An application under subsection (1) shall be supported by an affidavit by the NCA investigative officer disclosing the reason why an Order is sought under this section.

45. Seizure of property

(1) Where, in the course of an investigation, an NCA investigative officer is satisfied that a property is the subject matter of, or relates to, a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime, he may seize that property.

(2) The NCA shall keep a record of any property seized under subsection (1) and shall cause a copy of that record to be served on the person from whom the property was seized.

(3) A seizure under subsection (1) shall be effected by placing the property seized under the custody of such person and at such place as the Director-General may determine.

(4) Notwithstanding subsection (3), where the Director-General considers that it is not practicable to remove the property, he may leave it at the premises on which it is found under the custody of such person as he may direct for that purpose.

(5) Where the property seized under subsection (1) is under the custody of a third party, the Director-General may direct the third party not to dispose of, or otherwise deal with, the property without his consent in writing.

(6) In this section –

"property" includes any property which is reasonably believed by the NCA to be proceeds, an instrumentality or a terrorist property.

46. Disclosure of account and customer information

(1) (a) Where an NCA investigative officer has reasonable grounds to suspect that –

(i) any property in the possession, or under the control, of a person is proceeds, an instrumentality or a terrorist property;

(ii) the customer information or account information of any person is likely to be of substantial value to any investigation being carried out; or

(iii) it is in the public interest that the customer information or account information be provided,

he may, by an ex parte application, apply to the Judge in Chambers for an Order to direct a financial institution or member of relevant profession or occupation to provide such customer information or account information, including any details pertaining to financial transactions, as it may have relating to the person specified in the application.

(b) The Judge in Chambers shall issue an Order under paragraph (a) where he is satisfied that the requested customer or account information is material to any investigation into a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime.

(c) Where any customer information or account information is contained in an electronic device, the Judge in Chambers may direct the financial institution or member of a relevant profession or occupation to provide it in a form in which it is accessible or may be retrieved.

(d) Where the Judge in Chambers issues an Order under this subsection, the financial institution or member of a relevant profession or occupation shall, within 21 days of the Order, provide the customer information or account information to the NCA.

(e) Where a financial institution or member of a relevant profession or occupation fails to comply with an Order under this subsection, it shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

(2) (a) Where an NCA investigative officer has reasonable grounds to suspect that a law practitioner has in his possession any material evidence, other than material evidence prepared or created in contemplation of criminal proceedings, which may assist in an investigation, he may, notwithstanding any

other enactment, apply to the Judge in Chambers for an Order of disclosure of such material evidence.

(b) The Judge in Chambers shall not issue an Order under paragraph (a) unless he is satisfied that –

(i) the material evidence is required for the purpose of an investigation that the NCA is carrying out or a contemplated criminal proceedings;

(ii) having regard to the need to protect legal professional privilege, it is in the public interest that the Order be issued; or

(iii) the disclosure is otherwise necessary, in all circumstances.

(3) Notwithstanding any other enactment, the NCA may, for the purpose of an investigation, direct any person, bank, financial institution, cash dealer or member of a relevant profession or occupation, to preserve such material evidence, until such time as may be reasonably required for the investigation or where prosecution is instituted, until the determination of the case.

(4) Any person who fails to comply with a direction of the NCA under subsection (3) shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.

(5) In this section –

"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;

"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, a cybercrime or 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;

"financial institution" –

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

(b) includes a bank;

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

Sub-Part C – Data Inspection

47. Expedited preservation and partial disclosure of traffic data

(1) Where an NCA investigative officer has reasonable grounds to suspect that –

(a) any specified traffic data stored in any computer system or device, or by means of a computer system, is reasonably required for the purpose of an investigation for a financial crime, a cybercrime or other complex, serious and organised crime; and

(b) there is a risk that the traffic data may be modified, lost, destroyed or rendered inaccessible,

he shall serve a notice on the person who is in possession or control of the traffic data, requiring the person to –

(i) undertake expeditious preservation of such available traffic data regardless of whether one or more service providers were involved in the transmission of that communication; or

(ii) disclose required traffic data concerning that communication in order to identify the service providers and the path through which communication was transmitted.

(2) The data specified in the notice referred to in subsection (1) shall be preserved and its integrity shall be maintained for a period not exceeding 90 days.

(3) The period of preservation and maintenance of integrity may be extended for a period exceeding 90 days if, on an application by the NCA investigative officer to the Judge in Chambers, the Judge is satisfied that –

(a) an extension of the period of preservation is reasonably required for the purpose of an investigation or prosecution for a financial crime, a cybercrime or other complex, serious and organised crime;

(b) there is a real risk that the traffic data may be modified, lost, destroyed or rendered inaccessible.

(4) The person in possession or control of the traffic data shall be responsible to preserve the data specified –

(a) for the period specified in the notice for preservation and maintenance of integrity, or for any extension thereof permitted by the Judge in Chambers; and

(b) for the period specified to keep confidential any preservation ordered under this section.

48. Production Order

(1) Where the disclosure of data is required for the purpose of an investigation or prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, an NCA investigative officer may make an application to the Judge in Chambers for an Order compelling –

(a) a person in the territory of Mauritius to submit specified data in that person's possession or control, which is stored in a computer system or device;

(b) any service provider offering its services in the territory of Mauritius to submit subscriber information in relation to such services in that service provider's possession or control.

(2) Where any material, to which an investigation relates, consists of computer data stored in a computer system, the request shall be deemed to require the person to produce or give access to it in a form in which it can be taken away and in which it is easily understood.

49. Real-time collection of traffic data

Where an NCA investigative officer has reasonable grounds to suspect that traffic data is relevant for the purpose of investigation and prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, he may apply to the Judge in Chambers for an Order –

(a) authorising the collection or recording of traffic data on Mauritian territory by technical means, in real-time, associated with specified communications transmitted by means of any computer system;

(b) compelling a service provider, within its technical capabilities, to –

(i) effect such collection and recording specified in paragraph (a);

(ii) cooperate with, and assist, the NCA to effect such collection and recording; or

(c) compelling a service provider to keep confidential the fact of the execution of any power provided under this section and any information relating to it.

50. Interception of content data

Where an NCA investigative officer has reasonable grounds to suspect that any content data is relevant for the investigation and prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, he may apply to the Judge in Chambers for an Order to –

(a) collect or record content data in the territory of Mauritius by technical means in real-time of specified communications by means of a computer system;

(b) compel a service provider, within its existing technical capabilities, to –

(i) collect or record content data by technical means on the territory of Mauritius;

(ii) cooperate with, and assist, the NCA in the collection or recording of content data, in real-time, of specified communications in the territory of Mauritius, transmitted by means of a computer system; or

(c) compel a service provider to keep the confidentiality of the fact of the execution of any power provided for in this section and any information relating to it.

51. Deletion Order

The Judge in Chambers may, for the purpose of this Act, upon application by an NCA investigative officer, and on being satisfied that a computer system or any other device contains any unlawful material or activity, order that such computer data be –

(a) no longer stored on and made available through the computer system or any other device; or

(b) deleted or destroyed.

52. Limited use of disclosed computer data and information

(1) Any computer data obtained under this Act by any person authorised, in writing, by the NCA shall be used for the purpose of an investigation or the prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, unless such computer data is sought in –

(a) accordance with any other enactment;

(b) compliance with an Order from a Court;

(c) relation to the prevention of injury or other damage to the health of a person or serious loss of, or damage to, property; or

(d) the public interest.

(2) Subject to subsections (1) and (3), any person authorised by the NCA shall, on receipt of a request, in writing, permit a person who had the custody or control of a computer system to access and copy computer data on the computer system.

(3) Any person authorised, in writing, by the NCA, may refuse to give access to computer data or provide copies of such computer data where he has reasonable grounds to suspect that –

(a) possession of the data constitutes, or may lead to, or assist in, a criminal offence; or

(b) giving access or copies prejudices the investigation in connection with which the search was carried out, another ongoing investigation, or any criminal proceedings that are pending or which may be brought in relation to any of those investigations.

Sub-Part D – Specialised Investigative Techniques

53. Controlled operation and surveillance

(1) An investigative officer may, with the approval of the Director-General, use the following investigative techniques for the purpose of gathering intelligence or evidence –

(a) controlled operation; and

(b) surveillance.

(2) In this section –

"controlled operation" means an operation which allows for the performance of an act by one person that would qualify as a financial crime, a cybercrime or other complex, serious and organised crime for the purpose of identifying any person involved in the commission of the crime;

"surveillance" means the continual act of monitoring, observing or listening to a person, his movements, conversations or other activities and communications, from a public place, with the likely result of obtaining private information about that person or another person.

54. Intrusive surveillance, covert intelligence and equipment interception

(1) Notwithstanding any other enactment, where an NCA investigative officer has reasonable grounds to suspect that a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime has been, is being, or is likely to be, committed by any person, the investigative officer may, with the approval of the Director-General, apply to the Judge in Chambers for an Order to use the following investigative techniques for the purpose of gathering intelligence or evidence –

(a) intrusive surveillance;

(b) the conduct and use of covert intelligence human source; or

(c) equipment interception.

(2) Where, on an application made under subsection (1), the Judge in Chambers is satisfied that a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime has been, is being, or is likely to be, committed, and the techniques proposed to be used are proportionate, the Judge may grant the Order for such period as he may determine.

(3) In this section –

"conduct and use of covert intelligence human source" means inducing, asking or assisting a person to engage in the conduct of covert human intelligence source as undercover agent to obtain information by means of the conduct of such a source;

"covert human intelligence source" means a person who –

(a) provides intelligence gathered by interpersonal contact to assist in investigations;

(b) establishes or maintains a personal or other relationship with a person for the covert purpose of facilitating surveillance or intrusive surveillance;

(c) covertly uses such a relationship to obtain information or to provide access to any information to another person; or

(d) covertly discloses information obtained by the use of a relationship, or as a consequence of the existence of such a relationship;

"equipment interception" means either remotely or physically interfering with computers or computer-like devices such as, inter alia, tablets, smart phones, cables, wires and static storage devices, for the purpose of obtaining communications, equipment data or other information;

"intrusive surveillance" –

(a) means an act of monitoring, observing or listening to a person, his movements, conversations or other activities and communications, from within a place other than a public place; and

(b) includes –

    (i) surveillance from any residential premises or in any private vehicle or private property; and

    (ii) the use of any kind of surveillance device, drone or other electronic device to enter a place other than a public place.

55. Evidence gathered during investigative techniques

Any evidence gathered using the investigative techniques under sections 53 and 54 shall be admissible in a Court of law.

Sub-Part E – Arrest and Detention

56. Powers of arrest

(1) An NCA investigative officer who has reasonable grounds to suspect that a person has committed, is committing, or is likely to commit, a financial crime, a cybercrime or other complex, serious and organised crime, may arrest that person.

(2) A person who, without reasonable excuse, fails to attend before the NCA in accordance with the terms of a notice under section 41(1) may be arrested by an NCA investigative officer.

57. Detention in police cell

A person arrested by an NCA investigative officer shall, unless released on parole by the Director-General or released on bail, be detained in a police cell.

Sub-Part F – Decision of Director of Public Prosecutions

58. Referral to Director of Public Prosecutions

(1) After conclusion of an investigation, the Director-General shall submit to the Director of Public Prosecutions a report which shall include –

(a) all information and statements, and a description of the material evidence, obtained in the course of the investigation; and

(b) the recommendations of the NCA.

(2) After considering the report submitted under subsection (1), the Director of Public Prosecutions may –

(a) advise prosecution;

(b) require the Director-General to conduct such further investigation as he may determine; or

(c) advise no further action.

(3) Notwithstanding the conclusion of an investigation, the Director-General may seek advice from the Director of Public Prosecutions during the course of the investigation.

59. Prosecution

(1) No prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, or any other offence committed under this Act, shall be instituted except by, or with the consent of, the Director of Public Prosecutions.

(2) Subject to subsection (3), no person, other than the Director of Public Prosecutions or any of his officers, shall conduct prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, or for any other offence committed under this Act.

(3) A barrister of the NCA may, with the approval of the Director of Public Prosecutions, conduct prosecution for a financial crime, a cybercrime or other complex, serious and organised crime, or for any other offence committed under this Act.

PART VI – OPERATIONAL COLLABORATION

Sub-Part A – National Flagging Database

60. Setting up of National Flagging Database

(1) The Director-General shall set up and maintain a National Flagging Database, which shall be in electronic format, with a view to –

- (a) promoting operational coordination and efficiency and avoiding duplicity in investigations between the NCA and the Police; and
- (b) identifying and monitoring entities of interest.

(2) Notwithstanding any other enactment, the National Flagging Database shall include a register of entities of interest and such other information as may be reasonably required.

(3) Where the NCA or the Police Force considers that a crime, which has been, is being, or is likely to be, committed relates to a financial crime, a cybercrime or other complex, serious and organised crime, or any other crime, it shall conduct a search on the register and, if required, make an entry therein.

(4) An entry under subsection (3) shall be supported by a justification and shall state whether it relates to a new investigation, a new entity of interest or such other matter as the Director-General may require.

(5) Where a new entity comes to notice during the course of an investigation, the NCA or the Police shall immediately check the register for that entity, and where no marker exists, the NCA or the Police, as the case may be, shall create a new entry.

(6) An entity of interest under this section includes any person, arrangement, property, premises, vehicle or such other thing as the Director-General may determine.

61. Markers

(1) Each entry in the register shall be flagged with either an overt marker or a covert marker.

(2) In relation to an overt marker, a person making an entry in the register shall be notified that such a marker exists, and shall be provided with the contact details of the NCA officer or Police officer that placed the marker.

(3) In relation to a covert marker, a person checking the register shall not be informed that a marker exists and the NCA officer or Police officer that placed the marker shall be notified that there has been an entry on the register.

(4) A covert marker may only be placed with the written authorisation of –

(a) the Director-General or Deputy Director-General; or

(b) the Deputy Commissioner of Police or such senior officer of the Police as the Commissioner of Police may authorise.

62. Searches of register

(1) Every search of the register shall be logged and supported by a written justification.

(2) A search shall only be conducted in relation to a new investigation or a new entity of interest.

63. Audit and review of entries and searches

(1) The Director-General shall ensure that all entries and searches are subject to audit and review.

(2) An annual report on the use of overt and covert markers shall be submitted to the Independent Advisory Panel.

Sub-Part B – Protocol for Operational Collaboration

64. Establishment of Operational Protocol

(1) The NCA shall enter into an Operational Protocol with the Police and other investigative bodies governing the effective exercise of their respective responsibilities and establishing mechanisms for operational collaboration in the exercise of those responsibilities.

(2) The mechanisms for operational collaboration to be established pursuant to subsection (1) shall include, but not limited to –

(a) the process by which investigations and matters impacting investigations are to be communicated, discussed and resolved;

(b) scope of work, investigations, arrest, seizure and recovery;

(c) strategic and operational structure;

(d) prioritisation, flagging process, sharing of information and intelligence;

(e) resource sharing and operational support of equipment, materials, techniques and infrastructure;

(f) handling of sensitive material and intelligence;

(g) handling of persons and items on the register of entity of interest;

(h) handling of complaints;

(i) operational mechanism for joint and parallel investigations;

(j) operation mechanism for handing over in relation to matters taken over or referred; and

(k) any other matter which is connected or related to an investigation into a financial crime, a cybercrime and other complex, serious and organised crime.

Sub-Part C – Inter-Agency Coordination Board

65. Setting up of Inter-Agency Coordination Board

(1) There is set up, for the purposes of this Act, an Inter-Agency Coordination Board.

(2) The Inter-Agency Coordination Board shall comprise –

(a) the Director-General, as chairperson;

(b) the Solicitor-General or his representative who shall not be below the rank of Assistant Parliamentary Counsel;

(c) the Director of Public Prosecutions or his representative who shall not be below the rank of Assistant Director of Public Prosecutions;

(d) the Commissioner of Police or his representative who shall not be below the rank of Deputy Commissioner of Police;

(e) the Director-General of the Mauritius Revenue Authority or his representative who shall be a senior officer;

(f) the Governor of the Bank of Mauritius or his representative who shall not be below the rank of Deputy Governor;

(g) the Chief Executive of the Financial Services Commission or his representative who shall be a senior officer;

(h) the Chief Executive of the Gambling Regulatory Authority or his representative who shall be a senior officer; and

(i) the Director of the Financial Intelligence Unit or his representative who shall be a senior officer.

(3) The Inter-Agency Coordination Board may co-opt such other persons who have special knowledge or experience in financial crime, cybercrime and other complex, serious and organised crime, or any other crime.

(4) At any meeting of the Inter-Agency Coordination Board, 5 members shall constitute a quorum.

(5) The Inter-Agency Coordination Board shall regulate its meetings and proceedings in such manner as it deems fit.

66. Coordination in parallel and complex investigations

The Inter-Agency Coordination Board shall, for the purpose of combating financial crime, cybercrime and other complex, serious and organised crime, or any other crime –

(a) ensure effective coordination and collaboration regarding parallel and complex investigations with investigative bodies and supervisory authorities, and assist in overcoming any challenges;

(b) follow up and coordinate matters relating to mutual legal assistance and extradition relating to such crime;

(c) harness intelligence and capabilities from across different sectors, including the private sector, to tackle such crime;

(d) develop strategic oversight to enable agencies involved in the fight against such crime to prioritise activity better, drive performance and align funding and capability;

(e) identify and prioritise the most appropriate type of enquiries, whether criminal or regulatory, to ensure maximum impact;

(f) organise and coordinate training needs for its members, the investigative bodies or any other relevant bodies;

(g) carry out research in new trends in such crime in order to develop new typologies and methodologies to address those trends;

(h) carry out risk assessments related to such crime in order to develop risk-based approach to combating such crime; and

(i) be responsible to develop and promote cooperation between the public and private sector in combating such crime;

(j) strengthen the fight against such crime with the collaboration and partnership of the public and private sectors; and

(k) make recommendations to the Minister for legislative, regulatory and policy reforms for the purpose of combating such crime, or any other crime.

PART VII – DECLARATION OF ASSETS AND LIABILITIES BY NCA OFFICERS

67. Declaration of assets by NCA officers, other than NCA officers of Internal Affairs Division

(1) Notwithstanding section 4(5) of the Declaration of Assets Act, every NCA officer shall, not later than 30 days after –

(a) his employment or appointment; and

(b) leaving office,

make a declaration of his assets and liabilities, including the assets and liabilities of his spouse and his minor children, with the Internal Affairs Division.

(2) Every person who is, pursuant to section 82, transferred from the FCC to the NCA, shall not later than 30 days after such transfer, make a declaration of his assets and liabilities, including the assets and liabilities of his spouse and his minor children, with the Internal Affairs Division.

(3) Where an NCA officer makes a declaration under this section, he shall specify any property sold, transferred or donated to his children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust.

(4) Every NCA officer shall, within a period of 30 days, make a declaration to the Internal Affairs Division where he, his spouse or minor child –

(a) acquires, or disposes of, an item of jewellery, precious stone or metal, or watch or gold coin exceeding 500,000 rupees in value;

(b) acquires, or disposes of, a work of art, the value of which exceeds 500,000 rupees;

(c) acquires, or disposes of, any freehold or leasehold immovable property registered in Mauritius or abroad;

(d) dedicates *waqf* property under the *Waqf* Act;

(e) acquires, or disposes of, a motor vehicle, a boat, a ship or an aircraft.

(5) Every NCA officer shall make a fresh declaration with the Internal Affairs Division –

(a) at every interval of 5 years following the date of his first declaration; and

(b) within a period of 30 days after leaving office.

(6) A declaration under subsection (2) or (5) may be made electronically and in such form as the Director-General may approve.

(7) (a) Subject to paragraph (c), where an NCA officer fails, without reasonable excuse, to submit a declaration within the specified period, he shall be liable to pay a penalty representing 5,000 rupees per month or part of the month, until such time as the declaration is submitted, provided that the total penalty payable shall not exceed 50,000 rupees.

(b) An NCA officer who is dissatisfied with a decision relating to the imposition of a penalty pursuant to subsection (1), may apply for a judicial review of the imposition of the penalty in accordance with Sub-part VIA of Part II of the Courts Act.

(c) Notwithstanding paragraph (a), where an NCA officer fails to submit a declaration within the specified period and thereafter, makes a voluntary declaration, he shall not be liable to any penalty, provided that he is not the subject matter of an investigation under this Act.

(8) In this section –

"assets" has the same meaning as in the Declaration of Assets Act;

"NCA officer" does not include an officer of the Internal Affairs Division;

"spouse" means a person who is civilly or religiously married to a person of the opposite sex.

68. Declaration of assets by NCA officers of Internal Affairs Division

Every officer of the Internal Affairs Division shall, in accordance with the Declaration of Assets Act, make a declaration of his assets and liabilities, including the assets and liabilities of his spouse and his minor children, to the Declaration of Assets Unit.

PART VIII – FINANCIAL PROVISIONS, ACCOUNTS AND EXEMPTIONS

69. General Fund

There shall be a General Fund for the NCA –

(a) into which shall be paid all sums received from the Consolidated Fund; and

(b) out of which all payments required to be made by the NCA and all charges on the NCA shall be effected.

70. NCA Recovered Assets Fund

There shall be an NCA Recovered Assets Fund –

(a) into which shall be paid all moneys derived from the enforcement of any Order issued under the Asset Recovery and Unexplained Wealth Act 2026;

(b) out of which –

   (i) payments may be made for any reward;

   (ii) payments may be made to compensate victims who suffered losses as a result of an unlawful activity;

   (iii) payments may be made to satisfy a Compensation Order;

   (iv) payments may be made to transfer a recovered property to a foreign State or share it pursuant to any treaty or arrangement;

   (v) payments may be made for expenses relating to the recovery, management or disposition of property under this Act, including mortgages and liens against relevant property, and the fees for other professionals providing assistance to the NCA;

   (vi) payments may be made to pay third parties for interests in property as appropriate;

   (vii) payments may be made for the costs associated with the administration of the Fund, including the costs of external audit;

   (viii) payments may be made to fund, for the purposes of this Act, such training or other capacity building activity, or such other expenditure, as the NCA considers appropriate.

71. Accounts of NCA

The NCA may –

(a) open and maintain such account as it thinks fit with any bank, in the name of the NCA; and

(b) create and maintain a virtual asset wallet in the name of the NCA.

72. Estimate of income and expenditure

(1) The NCA shall submit to the Minister, not later than 31 March in every year, an estimate of its income and expenditure in respect of the following financial year for his approval.

(2) The Minister may –

(a) give his approval under subsection (1); or

(b) approve only part of the estimate and direct the NCA to amend the estimate.

73. Annual report

(1) The NCA shall, in accordance with the Statutory Bodies (Accounts and Audit) Act, prepare an annual report and submit it to the Minister, together with an audited statement of accounts on the operations of the NCA, in respect of every financial year.

(2) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and the audited statement of accounts of the NCA before the Assembly.

74. Audit report

(1) The auditor of the NCA shall be the Director of Audit.

(2) For the purpose of this section, the first financial year of the NCA shall be the period starting on the commencement of this Act and ending on 30 June of the following year.

(3) Section 7(1) of the Statutory Bodies (Accounts and Audit) Act shall not apply in relation to the first financial year of the NCA.

75. Exemptions

(1) No registration fee shall be payable in respect of any document signed or executed by the NCA under which the NCA is a beneficiary.

(2) Notwithstanding any other enactment, the NCA shall, in realising a property under any enactment, be exempt from any duty, levy, charge, tax or any other related fee.

PART IX – MISCELLANEOUS

76. Confidentiality

(1) Every NCA officer shall, on assuming office, take the oath of confidentiality in the form set out in the Schedule.

(2) No NCA officer or member of any Board shall, except in accordance with this Act, or as otherwise authorised by law or directed by a Court –

(a) disclose any information obtained in the discharge of his functions or exercise of his powers under this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and any other relevant enactment;

(b) disclose the source of such information or the identity of any informer or the maker, writer or issuer of a report given to the NCA.

(3) Every NCA officer and member of any Board shall maintain the confidentiality and secrecy of any matter, document, report and other information relating to the administration of this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and under any other relevant enactment that becomes known to him, or comes in his possession or under his control.

(4) Notwithstanding subsections (2) and (3), the Director-General may disclose, for the purpose of publication in the press, or to an investigative body, such information as he considers necessary in the public interest.

(5) For the purpose of an investigation in respect of a financial crime, a cybercrime or other complex, serious and organised crime committed in Mauritius or abroad, or for any asset recovery investigation, the Director-General may disclose to any authority in Mauritius or abroad, such information, other than the source of the information, as may appear to him to be necessary to assist the investigation.

(6) Any person who, without lawful excuse, contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

77. Inciting or persuading NCA officer to disclose confidential information

Any person who, for personal, political or any other advantage, incites, attempts to incite or seeks to persuade an NCA officer or any other person to disclose confidential information, which that officer or person has obtained in the course of his duties in connection with the NCA, or in any manner to breach the NCA Code or the Surveillance and Interception Code of Practice as it applies to the officer or person, shall commit an offence and shall, on conviction be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 10 years.

78. Breach of NCA Code or Surveillance and Interception Code of Practice

An NCA officer who breaches the NCA Code or the Surveillance and Interception Code of Practice in any manner that tends to bring the NCA into serious disrepute shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

79. Protection from liability

(1) Every NCA officer shall, in the discharge of his functions or exercise of his powers under this Act, be deemed to be a public officer for the purposes of sections 1, 2, 3 and 4(1) and (2) of the Public Officers' Protection Act.

(2) No action shall lie against the NCA, an NCA officer or any member of a Board in respect of any act done or omission made by it or him in good faith in the discharge of its or his functions, or exercise of its or his powers, under this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and under any other relevant enactment.

80. Regulations

The NCA may, with the approval of the Minister, make such regulations as may be necessary for the purposes of this Act, including regulations –

(a) for the levying of fees and taking of charges;

(b) for the amendment of the Schedules; and

(c) to provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding one year.

81. Repeal

The following enactments are repealed –

(a) the Financial Crimes Commission Act 2023; and

(b) the National Crime (Interim) Agency Act 2026.

82. Transfer of officers of FCC to NCA

(1) Notwithstanding any other enactment, every person employed by the FCC shall, on the commencement of section 81, be dealt with in accordance with this section.

(2) Subject to this section, every person who –

(a) is employed on the permanent and pensionable establishment of the FCC may, not later than 30 days after the commencement of section 81, opt to be transferred on the permanent and pensionable establishment of the NCA; and

(b) is employed on contract by the FCC may, not later than 30 days after the commencement of section 81, opt to be transferred to the NCA.

(3) (a) Where a person does not opt to be transferred to the NCA under subsection (2)(a), he shall be deemed to have retired on ground of abolition of office and he shall be paid his pension benefits in accordance with such pension schemes and such other benefits as may be applicable to him.

(b) Where a person does not opt to be transferred to the NCA under subsection (2)(b), his contract of employment shall be terminated and he shall be paid such benefits as provided in any relevant enactment or his contract, whichever is more favourable.

(4) (a) Where a person is transferred to the NCA under subsection (2)(a), his period of service with the FCC shall be deemed to be an unbroken period of service with the NCA and he shall be deemed to have been transferred on the same terms and conditions as those of his previous employment.

(b) Where a person is transferred to the NCA under subsection (2)(b), his contract with the FCC shall be deemed to have been entered with the NCA and he shall be deemed to have been transferred on the same terms and conditions of his contract.

(5) No person referred to in this section shall, on account of his transfer to the NCA, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

83. Transfer of officers of Interim Agency to NCA

(1) Notwithstanding any other enactment, every person employed by the Interim Agency shall, on the commencement of section 81, be dealt with in accordance with this section.

(2) Any officer appointed under the repealed National Crime (Interim) Agency Act 2026 shall, on the commencement of section 81, be an officer of the NCA on the same terms and conditions of his appointment as an officer of the Interim Agency.

(3) Any officer recruited for the NCA under the repealed National Crime (Interim) Agency Act 2026 shall, on the commencement of section 81, be an officer of the NCA.

84. Other savings and transitional provisions

(1) Any proceedings, whether judicial or extra-judicial, started by or against the FCC or the Interim Agency, or taken over by the FCC under any repealed enactment, which are pending on the commencement of section 81 shall be deemed to have been started by or against the NCA or the Interim Agency, or taken over by the NCA.

(2) Any investigation or enquiry started by the FCC or taken over by the FCC under any repealed enactment and pending on the commencement of section 81 shall be taken over and continued by the NCA.

(3) Any prosecution in respect of any act or allegation instituted under the FCC Act, or taken over and continued by the FCC under any repealed enactment shall, on the commencement section 81, be taken over and continued by the Director of Public Prosecutions under the FCC Act or the repealed enactment, as the case may be, as if this Act had not come into operation.

(4) Where the NCA detects an offence which may have been committed under the FCC Act or any repealed enactment prior to the commencement of section 81, 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 FCC Act or any repealed enactment may, on the commencement of section 81, be instituted by the Director of Public Prosecutions under the FCC Act or that repealed enactment, as the case may be, as if this Act had not come into operation.

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

(7) All rights, obligations and liabilities subsisting in favour of or against the FCC or the Interim Agency shall, on the commencement of section 81, continue to exist under the same terms and conditions in favour of or against the NCA or the Interim Agency.

(8) The assets and funds of the FCC or the Interim Agency shall, on the commencement of section 81, vest in the NCA.

(9) Any act done by the FCC or the Interim Agency shall, on the commencement of section 81, be deemed to have been done, and shall continue to be done, by the NCA.

(10) Any reference in any enactment or document to the FCC or the Interim Agency shall be construed as a reference to the NCA.

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

(12) In this section –

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

"repealed enactment" means –

(a) the Asset Recovery Act repealed under the FCC Act;

(b) Part II of the Financial Intelligence and Anti-Money Laundering Act repealed under the FCC Act;

(c) the Good Governance and Integrity Reporting Act repealed under the FCC Act;

(d) the Prevention of Corruption Act repealed under the FCC Act.

85. Commencement

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

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

SCHEDULE

[Section 76(1)]

OATH OF CONFIDENTIALITY

I, ..., hereby make oath/solemn affirmation* as a .... and declare that in the discharge of my functions and exercise of my powers under the National Crime Agency Act 2026, the Asset Recovery and Unexplained Wealth Act 2026, the Declaration of Assets Act, the Financial Crime Act 2026 and under any other relevant enactment, I shall deal with and regard all documents and information relating to the operations of the National Crime Agency and to which I have access as SECRET AND CONFIDENTIAL and refrain from disclosing any such document and information to any unauthorised person.

Sworn/solemnly affirmed by the abovenamed before me at .... this ..... day of .... 20.....

Before me

....
District Magistrate of
.... Court

** Please delete as appropriate*
