THE NATIONAL CRIME AGENCY (MISCELLANEOUS PROVISIONS) BILL
(No. XXIII of 2026)

Explanatory Memorandum

The object of this Bill is to amend several enactments for the proper implementation of the National Crime Agency, and to provide for matters connected, related and incidental thereto.

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Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister of Finance, Minister for Rodrigues and Outer Islands

16 October 2026

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(No. XXIII of 2026)

ARRANGEMENT OF CLAUSES

Clause

1. Short title
2. Bail Act amended
3. Banking Act amended
4. Certificate of Character Act 2026 amended
5. Combating of Trafficking in Persons Act amended
6. Co-operatives Act amended
7. Courts Act amended
8. Criminal Appeal and Criminal Review Act 2025 amended
9. Customs Act amended
10. Cybersecurity and Cybercrime Act 2021 amended
11. Dangerous Drugs Act amended
12. Declaration of Assets Act amended
13. Financial Intelligence and Anti-Money Laundering Act amended
14. Financial Services Act amended
15. Firearms Act amended
16. Foundations Act amended
17. Gambling Regulatory Authority Act amended
18. Income Tax Act amended
19. Information and Communication Technologies Act amended
20. Mauritius Revenue Authority Act amended
21. Prevention of Terrorism Act amended
22. Registration of Associations Act amended
23. Statutory Bodies (Accounts and Audit) Act amended
24. Trusts Act amended
25. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended
26. Value Added Tax Act amended
27. Commencement

A BILL

To amend several enactments for the proper implementation of the National Crime Agency

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the National Crime Agency (Miscellaneous Provisions) Act 2026.

2. Bail Act amended

The Bail Act is amended –

(a) in section 2 –

(i) by deleting the definition "Director-General";

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

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

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

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

"NCA officer" means an officer of the NCA;

(b) in section 3B –

(i) in subsection (1), by inserting, after the words "Commissioner of Police", the words "or the Director-General of NCA";

(ii) in subsection (2), by inserting, after the words "Commissioner of Police", the words "or the Director-General of NCA";

(c) in section 4A, in subsection (1)(a), by inserting, after the words "Commissioner of Police", the words "or the Director-General of NCA";

(d) in section 12, in subsection (1), by inserting, after the words "Assistant Superintendent", the words "or an NCA officer not below the rank of Deputy Director-General";

(e) in section 13, in subsection (1), by deleting the words "Director-General" and replacing them by the words "Director-General of NCA";

(f) in section 14, in subsection (1), by deleting the words "Director-General" and replacing them by the words "Director-General of the NCA".

3. Banking Act amended

The Banking Act is amended –

(a) in section 2, in the definition "banking laws", in paragraph (a), by deleting the words "the Financial Crimes Commission Act 2023," and replacing them by the words "the National Crime Agency Act 2026,";

(b) in section 64 –

(i) in subsection (3) –

(A) in paragraph (k)(i), by deleting the words "Financial Crimes Commission Act 2023" and replacing them by the words "National Crime Agency Act 2026 or the Asset Recovery and Unexplained Wealth Act 2026";

(B) in paragraph (o), by deleting the words "Financial Crimes Commission established under the Financial Crimes Commission Act 2023" and replacing them by the words "National Crime Agency established under the National Crime Agency Act 2026";

(ii) in subsection (9), by deleting the word "The" and replacing it by the words "The Director-General of the National Crime Agency established under the National Crime Agency Act 2026, the";

(iii) in subsection (10)(b), by deleting the words "the Financial Crimes Commission Act 2023" and replacing them by the words "the Financial Crime Act 2026";

(iv) in subsection (16), by deleting the words "the Financial Crimes Commission Act 2023" and replacing them by the words "the National Crime Agency Act 2026".

4. Certificate of Character Act 2026 amended

The Certificate of Character Act 2026 is amended, in the First Schedule, by deleting item 11 and replacing it by the following item –

11.	Financial Crime Act 2026	3	Bribery by public official
		4	Bribery of public official
		5	Taking gratification to screen offender from punishment
		6	Public official using his office for gratification
		7	Bribery of, or by, public official to influence the decision of public body

		8	Influencing public official
		9	*Trafic d'influence*
		10	Public official taking gratification
		11	Bribery for procuring contracts
		12	Bribery for procuring withdrawal of tenders
		13	Conflict of interests
		14	Treating of public official
		15	Receiving gift for corrupt purpose
		16	Corruption in private entities
		17	Corruption to provoke serious offence
		18	Bribery by, or of, foreign public official
		19	Corruption in relation to sporting events
		20	Money laundering
		21	Alleged proceeds of crime
		22	Fraud by false representation
		23	Fraud by failing to disclose information
		24	Making or supplying articles for use in fraud offence
		25	Failing to pay for goods and services
		26	Fraud by abuse of position
		27	Electronic fraud

		28	Financing of drug dealing
		29	Limitation of payment in cash
		30	Making or supplying articles
		31	Possession of articles
		32	Conspiracy
		33	Aiding, abetting or counselling
		34	Attempt
		35	Breach of guidelines
		36	Obligations of legal persons
		37	Liability of legal persons
		38	Acts committed outside Mauritius

5. Combating of Trafficking in Persons Act amended

The Combating in Trafficking in Persons Act is amended, in section 10B, in subsection (1), by repealing paragraph (a).

6. Co-operatives Act amended

The Co-operatives Act is amended, in section 25A, in subsection (4) –

(a) by deleting the definition "competent authorities" and replacing it by the following definition –

"competent authorities" –

(a) means –

(i) an investigatory authority;

(ii) a supervisory authority;

(iii) the Financial Intelligence Unit; and

(iv) the Counterterrorism Unit; and

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

(b) by inserting, in the appropriate alphabetical order, the following new definition –

"investigatory authority" means the Commission, the Mauritius Police Force, the Mauritius Revenue Authority, the Financial Services Commission or such other authority as may be prescribed, as the case may be;

(c) by adding the following new definition, the full stop at the end of the definition "substantial control" being deleted and replaced by a semicolon –

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

7. Courts Act amended

The Courts Act is amended –

(a) in section 41A –

(i) in subsection (1) –

(A) by deleting the words "hear and determine –" and replacing them by the words "hear and determine a financial crime, a cybercrime and other complex, serious and organised crime.";

(B) by repealing paragraphs (a) and (b);

(ii) in subsection (2), by deleting the words "a financial crime offence" and "the offence" and replacing them by the words "a financial crime, a cybercrime or other complex, serious or organised crime" and "such crime", respectively;

(iii) in subsection (3), by deleting the words "the offence" and replacing them by the words "the financial crime, the cybercrime or other complex, serious or organised crime";

(iv) in subsection (4), by deleting the words "a financial crime offence" and replacing them by the words "a financial crime, a cybercrime or other complex or organised crime";

(v) by repealing subsection (5) and replacing it by the following subsection –

(5) In this subsection –

"complex, serious and organised crime" –

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

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule;

"cybercrime" –

(a) has the same meaning as in the Cybersecurity and Cybercrime Act 2021; and

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule;

"financial crime" –

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

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule.

(b) in section 80D –

(i) in subsection (1), by deleting the words "a financial crime offence" and replacing them by the words "a financial crime, a cybercrime and other complex, serious and organised crime";

(ii) in subsection (2), by deleting the words "a financial crime offence" and "the offence" and replacing them by the words "a financial crime, a cybercrime or other complex, serious or organised crime" and "such crime", respectively;

(iii) in subsection (3), by deleting the words "the offence" and replacing them by the words "the financial crime, the cybercrime or other complex, serious or organised crime";

(iv) in subsection (4), by deleting the words "a financial crime offence" and replacing them by the words "a financial crime, a cybercrime or other complex or organised crime";

(v) by repealing subsection (5) and replacing it by the following subsection –

(5) In this subsection –

"complex, serious and organised crime" –

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

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule;

"cybercrime" –

(a) has the same meaning as in the Cybersecurity and Cybercrime Act 2021; and

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule;

"financial crime" –

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

(b) includes any other offence which is connected or ancillary to an offence committed under an enactment specified in the Sixth Schedule.

(c) in the Sixth Schedule –

(i) by deleting the following enactment –

Financial Crimes Commission Act 2023

(ii) by inserting, in the appropriate alphabetical order, the following new enactments –

Asset Recovery and Unexplained Wealth Act 2026

Cybersecurity and Cybercrime Act 2021

Financial Crime Act 2026

National Crime Agency Act 2026

8. Criminal Appeal and Criminal Review Act 2025 amended

The Criminal Appeal and Criminal Review Act 2025 is amended, in section 2, in the definition "time spent in custody", by repealing paragraph (a) and replacing it by the following paragraph –

(a) in police detention or detained by the National Crime Agency under the National Crime Agency Act 2026;

9. Customs Act amended

The Customs Act is amended, in section 131A, in subsection (4) –

(a) in paragraph (a), by deleting the words "the Financial Crimes Commission established under the Financial Crimes Commission Act 2023" and replacing them by the words "the National Crime Agency established under the National Crime Agency Act 2026";

(b) in paragraph (c)(ii), by repealing sub subparagraph (A) and replacing it by the following sub subparagraph –

(A) money laundering, to the National Crime Agency under the National Crime Agency Act 2026;

10. Cybersecurity and Cybercrime Act 2021 amended

The Cybersecurity and Cybercrime Act 2021 is amended –

(a) in section 2, by deleting the definition "investigatory authority" and replacing it by the following definition –

"investigatory authority" means the Police or such other investigatory Authority as may be prescribed by the Prime Minister;

(b) in section 3, in subsection (2), by inserting, after paragraph (e), the following new paragraph –

(ea) a representative of the National Crime Agency;

(c) by inserting, after section 32, the following new section –

32A. Dissemination, copying, storage and destruction of private information

(1) An investigatory authority shall keep all records and information pertaining to operations where interception of data has been used.

(2) An investigatory authority shall ensure that internal arrangements are made to safeguard the dissemination, copying, storage and destruction of private information obtained through interception of data.

(3) An investigatory authority shall ensure that its investigative officers are aware of, and receive regular training in compliance with, the Surveillance and Interception Code of Practice issued under the National Crime Agency Act 2026.

11. Dangerous Drugs Act amended

The Dangerous Drugs Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

"Director of NCA" means the Director of any Division of the NCA;

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

"NCA investigative officer" has the same meaning as in the National Crime Agency Act 2026;

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

(b) in section 47, in subsection (5)(a), by deleting the words "Order made under the Financial Crimes Commission Act 2023" and

replacing them by the words "order made under the Asset Recovery and Unexplained Wealth Act 2026 or the Financial Crime Act 2026";

(c) in section 49, by inserting, after the words "Commissioner of Police,", the words "or an NCA investigative officer authorised by a Director of NCA,";

(d) in section 50 –

(i) in subsection (1), by inserting, after the words "any police officer", the words "or NCA investigative officer";

(ii) in subsection (3)(b), by inserting, after the words "a police officer", the words "or an NCA investigative officer";

(e) in section 51, in subsection (1), by inserting, after the words "any police officer", the words ", NCA investigative officer";

(f) in section 52, in subsection (1)—

(i) by inserting, after the words "any police officer", the words ", NCA investigative officer";

(ii) by deleting the words "or customs officer" and replacing them by the words "an NCA investigative officer or a customs officer";

(g) in section 53 –

(i) in subsection (1), by inserting, after the words "any police officer", the words ", NCA investigative officer";

(ii) in subsection (2), by inserting, after the words "woman police officer,", the words "woman NCA investigative officer,";

(h) in section 54 –

(i) in subsection (1), by inserting, after the words "Superintendent of Police", the words "or an NCA investigative officer not below the rank of Director of NCA";

(ii) in subsection (2), by deleting the words "the police officer" and replacing them by the words "the police officer or NCA investigative officer, as the case may be";

(i) in section 55 –

(i) in subsection (1), by inserting, after the words "Superintendent of Police", the words "or an NCA investigative officer not below the rank of Director of NCA";

(ii) in subsection (2), by inserting, after the words "The police officer", the words "or NCA investigative officer";

(j) in section 56, in subsection (1) –

(i) by inserting, after the words "any police officer", the words "or NCA investigative officer";

(ii) by repealing paragraph (a);

(k) in section 57, by deleting the words "Any police, forest" and replacing them by the words "Any police officer, NCA investigative officer, forest officer or";

(l) in section 57A –

(i) in subsection (1), by inserting, after the words "a police officer", the words "or an NCA investigative officer";

(ii) in subsection (2) –

(A) by inserting, after the words "A police officer", the words "or an NCA investigative officer";

(B) by deleting the words "Superintendent of Police" and replacing them by the words "Superintendent of Police or Director of NCA, as the case may be".

(m) in section 58 –

(i) in subsection (2), by inserting, after the words "police officer", the words "or NCA investigative officer";

(ii) in subsection (3) –

(A) in paragraph (b), by inserting, after the words "police officer", the words "or NCA investigative officer";

(B) in paragraph (c), by inserting, after the words "police officer", the words "or NCA investigative officer";

(n) in section 58A –

(i) in subsection (1), by deleting the words "the police officer in charge of the investigation shall, on the written direction of a police officer not below the rank of Superintendent of Police" and replacing them by the words "the police officer or NCA investigative officer in charge of the investigation shall, on the written direction of a police officer not below the rank of Superintendent of Police or on the written direction of an NCA officer not below the rank of Director of NCA, as the case may be";

(ii) in subsection (2), by inserting, after the words "police officer", the words "or NCA investigative officer";

(iii) in subsection (4), by inserting, after the words "police officer", the words "or NCA investigative officer";

(o) in section 59, in subsection (1), by inserting, after the words "for duty to ADSU", the words "or any NCA investigative officer";

(p) in section 60, in subsection (3), by deleting the words "and the Commissioner of Police" and replacing them by the words ", the Commissioner of Police and the Director-General of NCA".

12. Declaration of Assets Act amended

The Declaration of Assets Act is amended –

(a) in section 2 –

(i) by deleting the definition "Commission";

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

"Director-General" means the Director-General of the National Crime Agency;

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

(b) in section 4 –

(i) in subsection (1), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(ii) in subsection (3), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(iii) in subsection (5), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(c) in section 6, in subsection (1) –

(i) in paragraph (a), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(ii) in paragraph (b), by deleting the words "the Commission" wherever they appear and replacing them by the words "the National Crime Agency";

(d) in section 7 –

(i) in subsection (1), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(ii) in subsections (2) and (3), by deleting the words "The Commission" and replacing them by the words "The National Crime Agency";

(iii) in subsection (3A), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(e) in Part III –

(i) by deleting the heading and replacing it by the following heading –

PART III – POWERS OF NATIONAL CRIME AGENCY

(ii) in section 8, by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(iii) in section 9, in subsection (2)(a), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(iv) in section 10 –

(A) in subsection (1), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(B) in subsection (2), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(C) in subsection (3), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(f) in section 16, by repealing subsection (4) and replacing it by the following subsection –

(4) Any declaration of assets and liabilities made under this Act to the Financial Crimes Commission prior to the commencement of this subsection shall, on the commencement of this subsection, be deemed to have been made to the National Crime Agency.

13. Financial Intelligence and Anti-Money Laundering Act amended

The Financial Intelligence and Anti-Money Laundering Act is amended –

(a) in section 2 –

(i) by deleting the definitions "Financial Crimes Commission", "investigatory authority", "money laundering offence", "property" and "relevant enactments";

(ii) by inserting, in the appropriate alphabetical order, the following new definitions –

"investigatory authority" means an investigative body as defined in the National Crime Agency Act 2026;

"money laundering offence" has the same meaning as in the Financial Crime Act 2026;

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

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

"relevant enactments" means this Act, the Asset Recovery and Unexplained Wealth Act 2026, the Banking Act, the Bank of Mauritius Act, the Financial Crime Act 2026, the Financial Services Act, the National Crime Agency Act 2026 and the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019;

(b) in section 10A –

(a) in subsection (6), by deleting the words "Financial Crimes Commission" and replacing them by the words "National Crime Agency";

(b) in subsection (7), by deleting the words "Financial Crimes Commission" and replacing them by the words "National Crime Agency";

(c) in section 19A, in subsection (2), by repealing paragraph (ga) and replacing it by the following paragraph –

(ga) the Director-General of the National Crime Agency or his representative;

(d) in section 19AA, in subsection (2)(a), by repealing subparagraph (iii) and replacing it by the following subparagraph –

(iii) the Director-General of the National Crime Agency, as co-chairperson;

(e) in section 21, in subsection (3), by deleting the words "Financial Crimes Commission Act 2023" and replacing them by the words "National Crime Agency Act 2026";

(f) in section 31 –

(i) in subsection (1), by deleting the words "Financial Crimes Commission" and replacing them by the words "National Crime Agency";

(ii) by inserting, after subsection (1), the following new subsection –

(1A) Any declaration of assets and liabilities filed under subsection (1) with the Financial Crimes Commission prior to the commencement of this subsection shall, on the commencement of this subsection, be deemed to have been filed with the NCA.

14. Financial Services Act amended

The Financial Services Act is amended –

(a) in section 2, in the definition "financial crime", in paragraph (b), by deleting the words "Financial Crimes Commission Act 2023" and replacing them by the words "Financial Crime Act 2026";

(b) in section 42(2)(b)(i), by deleting the words "the Financial Crimes Commission Act 2023," and replacing them by the words "the National Crime Agency Act 2026".

15. Firearms Act amended

The Firearms Act is amended –

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

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

(b) in section 4, in subsection (4), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words "; and" and the word "and" at the end of paragraph (c) being deleted –

(e) an officer of the National Crime Agency having in his possession a firearm in the performance of his duties.

(c) in section 30, in subsection (4)(c), by inserting, after the words "members of the Police Force", the words "or officers of the National Crime Agency";

(d) in section 34, in subsection (2)(a), by deleting the words "the Police" and replacing them by the words "the Police or the National Crime Agency".

16. Foundations Act amended

The Foundations Act is amended, in section 2 –

(a) by deleting the definition "competent authorities";

(b) by inserting, in the appropriate alphabetical order, the following new definitions –

"competent authority" –

(a) means –

(i) an investigatory authority;

(ii) a supervisory authority;

(iii) the Financial Intelligence Unit; and

(iv) the Counterterrorism Unit; and

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

"investigatory authority" means the Commission, the Mauritius Police Force, the Mauritius Revenue Authority, the Financial Services Commission or such other authority as may be prescribed, as the case may be;

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

17. Gambling Regulatory Authority Act amended

The Gambling Regulatory Authority Act is amended –

(a) in section 111, by repealing subsection (7A);

(b) in section 155, in subsection (2), by deleting the words "the Financial Crimes Commission Act 2023" and replacing them by the words "the National Crime Agency Act 2026".

18. Income Tax Act amended

The Income Tax Act is amended –

(a) in section 4A –

(i) in subsection (1), by deleting the words "the Financial Crimes Commission Act 2023" and "the Financial Crimes Commission" and replacing them by the words "the National Crime Agency Act 2026" and "the National Crime Agency", respectively;

(ii) in subsection (3), by deleting the words "Financial Crimes Commission" wherever they appear and replacing them by the words "National Crime Agency";

(iii) by repealing subsection (4) and replacing it by the following subsection –

(4) In this section –

"Director-General" means the Director-General of the National Crime Agency;

"National Crime Agency" means the National Crime Agency established under the National Crime Agency Act 2026.

(b) in section 154 –

(i) in subsection (2), by repealing paragraph (f) and replacing it by the following paragraph –

(f) the National Crime Agency Act 2026;

(ii) in subsection (3), by deleting the words "or in any proceedings instituted under the Financial Crimes Commission Act 2023" and replacing them by the words "or in any proceedings instituted under the National Crime Agency Act 2026".

19. Information and Communication Technologies Act amended

The Information and Communication Technologies Act is amended, in section 32, by repealing subsections (5), (6) and (7).

20. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

(a) in section 2 –

(i) by deleting the definition "Commission";

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

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

(b) in section 4, by repealing paragraph (ga) and the word "and" at the end of paragraph (g) being added;

(c) in section 13, in subsection (2)(ae) –

(i) in subparagraph (i), by deleting the words "the Commission" and replacing them by the words "National Crime Agency";

(ii) by repealing subparagraphs (iii) and (iv) and replacing them by the following subparagraphs –

(iii) for an application under the National Crime Agency Act 2026 by the Asset Recovery Management Division established under that Act;

(iv) by the Asset Recovery Management Division established under the National Crime Agency Act 2026;

(d) in section 14, in subsection (5), by deleting the words "or under section 160 of the Financial Crimes Commission Act 2023";

(e) by repealing section 14A;

(f) in section 15A –

(a) in subsection (1)(b), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(b) in subsection (2)(a), by deleting the words "the Commission" and replacing them by the words "the National Crime Agency";

(g) in section 25, by repealing subsections (6) and (7).

21. Prevention of Terrorism Act amended

The Prevention of Terrorism Act is amended by repealing section 25A.

22. Registration of Associations Act amended

The Registrar of Associations Act is amended –

(a) in section 2 –

(i) by deleting the definition "competent authorities";

(ii) by deleting the definition "investigatory authority" and replacing it by the following definition –

"investigatory authority" means an investigative body as defined in the National Crime Agency Act 2026;

(b) in section 14A, by adding the following new subsection –

(5) In this section –

"competent authority" –

(a) means –

(i) an investigatory authority;

(ii) a supervisory authority;

(iii) the Financial Intelligence Unit; and

(iv) the Counterterrorism Unit; and

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

"investigatory authority" means the Commission, the Mauritius Police Force, the Mauritius Revenue Authority, the Financial Services Commission or such other authority as may be prescribed, as the case may be;

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

23. Statutory Bodies (Accounts and Audit) Act amended

The Statutory Bodies (Accounts and Audit) Act is amended, in the Schedule –

(a) by deleting the following item –

Financial Crimes Commission	Financial Crimes Commission Act 2023

(b) by inserting, in the appropriate alphabetical order, the following new item –

National Crime Agency	National Crime Agency Act 2026

24. Trusts Act amended

The Trusts Act is amended, in section 2, in the definition "financial crime", in paragraph (b), by deleting the words "Financial Crimes Commission Act 2023" and replacing them by the words "National Crime Agency Act 2026".

25. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act is amended –

(a) in section 2 –

(i) by deleting the definition "Financial Crimes Commission";

(ii) by inserting, in the appropriate alphabetical order, the following new definition –

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

(b) in section 4, in subsection (1), by repealing paragraph (e) and replacing it by the following paragraph –

(e) the Director-General of the National Crime Agency;

(c) in section 32 –

(i) in subsection (1), by deleting the words "shall require the Financial Crimes Commission to manage, through its Asset Recovery and Management Division, those funds or other assets" and replacing them by the words "shall require the National Crime Agency to manage, through its Asset Recovery and Unexplained Wealth Division, those funds or other assets";

(ii) in subsection (2), by deleting the words "the Financial Crimes Commission" and replacing them by the words "the National Crime Agency";

(iii) by inserting, after subsection (2), the following new subsection –

(2A) For the purpose of subsection (2), the National Crime Agency may, in writing, call upon any person holding any funds or assets of the designated party to remit those funds or assets, if any, to an account designated by the National Crime Agency for that purpose.

(iv) in subsection (3), by deleting the words "the Financial Crimes Commission" and replacing them by the words "the National Crime Agency";

(v) in subsection (4), by deleting the words "the Financial Crimes Commission" and replacing them by the words "the National Crime Agency";

(vi) in subsection (5), by deleting the words "the Asset Recovery and Management Division of the Financial Crimes Commission" and replacing them by the words "the Asset Recovery and Unexplained Wealth Division of the National Crime Agency";

(d) in section 43, by deleting the words ", or the Financial Crimes Commission or any officer of the Commission" and replacing them by the words ", or the National Crime Agency or any officer of the Agency".

26. Value Added Tax Act amended

The Value Added Tax Act is amended, in section 8(2), by deleting the words "the Financial Crimes Commission Act 2023" and replacing them by the words "the National Crime Agency Act 2026".

27. Commencement

This Act shall come into operation on a date to be fixed by Proclamation.