A CONSOLIDATED VERSION OF THE

STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

15 February 2022
STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

Amended 38/11; GN 210/11 (cio 17/12/11); 40/11 (P12/12 – c10 19/3/12); 2/10 (P31/12 – c10 12/7/12); 4/12 (P40/12 – c10 6/9/12); GN 160/12 (cio 1/8/10); GN 198/12 – (cio 19/3/12); 27/12 (cio 22/12/12); 19/13 (P46/13 –cio 30/10/13); 3/13 (P 52/13 –cio 26/11/13); 26/13 (cio 1/1/14); 28/13 (P 1/14 – c10 14/1/14); 1/15 (cio 1/15, 1/16, 1/7/17); 11/15 (cio 26/12/15); 18/16 (cio 7/9/16); 10/17 (cio 1/7/17, 24/7/17); 5/16 (P53/17 – c10 15/1/18); P11/18 (cio 8/3/18); 14/16 – P13/18 (cio 9/4/18); 16/17 (P 2/18 – c10 18/1/18); 11/18 (cio 1/7/18); 23/17 – P32/18 (cio 15/11/18, partly NIF); 18/18 – P35/18 (cio 19/12/18); 5/19 – P33/19 (cio 1/9/19); 13/19 (cio 25/7/19); 23/17 – P1/2020 (cio 16/1/2020); 1/2020 (cio 23/3/2020); 7/2020 (cio 7/8/2020, 30/6/2021); 10/2020 – P 10/2020 (cio 1/11/2020); 6/2021 -P3/2021 (NIF); 10/2021 – P7/2021 (cio 2/8/2021); 15/2021 (cio 30/6/2021);

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STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

1. Short title
This Act may be cited as the Statutory Bodies (Accounts and Audit) Act.

2. Interpretation
In this Act—
“audit” has the same meaning as in the Financial Reporting Act;
“auditor” means a person appointed as such under section 5;
“Board” means the managing committee of a statutory body;
“capital project” means an intervention relating to acquisition or preservation, or to both acquisition and preservation, of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

[Inserted 1/15 (cio 1/1/16)]

“financial statements”, in relation to a financial year –

(a) means –

(i) a statement of financial position;

(ii) a statement of financial performance;

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

(iv) a statement of cash flow; and

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

[RR 7/2020 (cio 7/8/2020).]

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

[Repealed and replaced 26/13 (cio 1/1/14).]

“financial year” has the same meaning as in section 2A of the Finance and Audit Act;

“IFAC” has the same meaning as in the Financial Reporting Act;

“Minister” means the Minister to whom responsibility for the statutory body concerned is assigned;

“qualified auditor” means—

(a) an auditor licensed under the Financial Reporting Act; and—

(b) the Director of Audit;

“statutory body” means a body specified in the First Schedule;

[S. 2 amended by s. 83 (1) of Act 45 of 2004 w.e.f. 20 January 2005; s. 22 (a) (i) of Act 1 of 2009 w.e.f. 1 July 2009; s. 22 (a) (ii) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 19 (a) (i) of Act 20 of 2009 w.e.f. 19 December 2009; s. 19 (a) (ii) of Act 20 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 17 (a) of Act 10 of 2010 w.e.f. 1 January 2011 s. 26(a) of Act 26 of 2013 w.e.f. 1 January 2014; s.17(4)(a) of Act 1 of 2015 w.e.f. 1 January 2016; s. 63 of Act 7 of 2020 w.e.f. 7 August 2020.]

3. Powers of Minister

(1) The Minister may give to a Board, directions of a general character as to the performance by the Board of its functions and duties as appear to the Minister to be requisite in the public interest, and the Board shall comply with the directions.

[Amended 1/2020 (cio 23/3/2020).]
(2) (a) During the COVID-19 period, a meeting of a Board may be held either –

(i) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or

(ii) by means of audio, or audio and visual, communication by which all the members participating and constituting a quorum can simultaneously hear each other throughout the meeting.

(b) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.

(c) A resolution under paragraph (b) may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

[Added 1/2020 (cio 23/3/2020).]

[S. 3 amended by s. 51 of Act 1 of 2020 w.e.f. 23 March 2020.]

3A. Interest in agency or body of persons restricted

(1) Except where otherwise expressly provided in the enactment establishing or setting up a statutory body, the statutory body shall not—

(a) establish or create any agency or body of persons, whether corporate or unincorporate;

(b) acquire or hold any interest in any other agency or body of persons, whether corporate or unincorporate.

(2) Any agency or body of persons referred to in subsection (1) established or created prior to 16 April 2009 shall be dissolved or wound up and the assets and liabilities taken over by the statutory body not later than 1 January 2011, unless the Minister approves otherwise.

(3) A statutory body which holds an interest in any agency or body of persons referred to in subsection (1) shall, not later than 1 January 2011, dispose of such interest, unless the Minister approves that it may continue to do so.

[S. 3A inserted by s. 22 (b) of Act 1 of 2009 w.e.f. 16 April 2009.]

4. Accounting records

Every statutory body shall cause to be kept proper accounting records for the purpose of recording all the transactions relating to its undertakings, funds, activities and property.

[S. 4 repealed and replaced by s. 22 of Act 1 of 2009 w.e.f. 16 April 2009.]

4A. Performance Agreement

[Amended 13/19 (cio 25/7/19).]

(1) –

[R 13/19 (cio 25/7/19).]

(2) Every statutory body shall, not later than 15 June in every year, in respect of the next financial year, mutually agree with the Ministry on, and have in place, a
performance agreement which shall include key performance indicators on the targeted output of the statutory body.

[Added 10/17 (cio 1/7/17); amended 13/19 (cio 25/7/19).]

[S. 4A inserted by s. 22 (d) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 19 (b) of Act 20 of 2009 w.e.f. 19 December 2009; s. 26(c) of Act 26 of 2013 w.e.f. 1 January 2014; s 4A inserted by s. 26(b) of Act 26 of 2013 w.e.f. 1 January 2014 repealed and replaced by Act 1 of 2015 w.e.f. 1 July 2017; amended by s. 52 of Act 10 of 2017 w.e.f. 1 July 2017; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019.]

4B. Annual estimates

(1) Every statutory body shall, not later than 28 February in every year, submit to the Minister, in respect of the following financial year, estimates of income and expenditure, both recurrent and capital, prepared on a 3-financial year rolling basis, the estimates for the first year of every such period of 3 financial years requiring approval by the Minister.

(2) Every statutory body shall, in the preparation of the estimates referred to in subsection (1), ensure that it does not enter into financial obligations in excess of its present and future financial capacity.

[Added 10/17 (cio 24/7/17)]

[S. 4B repealed and replaced by section w.e.f. 1 January 2016; amended by s. 52 of Act 10 of 2017 w.e.f. 24 July 2017.]

4C. Application of surplus amount or accumulated revenue reserve

Notwithstanding any other enactment establishing a statutory body, where the financial statements of the statutory body show an operating surplus or accumulated revenue reserve, the Board shall, at the request of the Minister to whom responsibility for the subject of finance is assigned, remit the surplus or accumulated revenue reserve into the Consolidated Fund or invest in Treasury Certificates or other Government securities.

[RR 13/19 (cio 25/7/19).]

[S. 4C Inserted by s 51 of Act 18/16 w.e.f 7 September 2016; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019]

4D. Gender representation on Board

Notwithstanding any other enactment establishing a statutory body, there shall be, on every Board, at least one woman as member of the Board.

[Inserted 13/19 (cio 25/7/19).]

[S. 4D inserted by s. 49 of Act 13 of 2019 w.e.f. 25 July 2019.]

5. Auditor

(1) (a) Subject to paragraph (b), every Board shall, for every financial year, with the approval of the Minister, appoint an auditor to audit the financial statements of the statutory body.
(b) Paragraph (a) shall not apply where the enactment establishing the statutory body provides that the Director of Audit shall audit its financial statements.

(2) All expenses in connection with or incidental to an audit under this section shall be borne and paid by the statutory body.

(3) No person shall be appointed as an auditor unless he is a qualified auditor.

[S. 5 amended by s. 17 (b) of Act 10 of 2010 w.e.f. 1 January 2011]

6. Powers of auditor

(1) Every auditor shall have access at all reasonable times to all the books and accounts of the statutory body, all vouchers in support of them, and all relevant books, papers, and writings in the possession or control of the Board relating to them.

(2) The auditor so appointed may require, from all the members of the Board and all officers, agents and employees of the statutory body, such information and explanations as may be necessary for the purpose of the examination or audit.

6A. Annual report

(1) Every statutory body shall cause to be prepared an annual report.

(2) The annual report under subsection (1) shall consist of –

(a) the financial statements in respect of the financial year to which the report relates; and

(b) a report on the performance of the statutory body in respect of the previous financial year;

[Repealed and replaced 1/15 (cio 1/1/15); RR 13/19 (cio 25/7/19).]

(c) a corporate governance report in accordance with the National Code of Corporate Governance; and

[Repealed and replaced 26/13 (cio 1/1/14); amended 13/19 (cio 25/7/19).]

(d) the strategic direction of the statutory body in respect of the following 3 financial years.

[Added 13/19 (cio 25/7/19).]

(2A) The financial statements referred to in subsection (2)(a) shall be signed by –

(a) the Chairperson or, in his absence, another member appointed by the Board; and

(b) another member of the Board.

[Inserted 26/13 (cio 1/1/14).]

(3) (a) Subject to paragraph (b), every statutory body specified in the First Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) Paragraph (a) shall not apply to the Financial Services Commission established under the Financial Services Act.
The Board of every statutory body shall be responsible for the proper and timely performance of the requirements of this section.

7. Submission of annual report

(1) The chief executive officer of every statutory body shall, not later than 3 months after the end of every financial year, submit to the Board for approval the annual report referred to in section 6A in respect of that year.

(2) After approval by the Board, the chief executive officer shall, not later than 4 months after the end of every financial year, submit the annual report to the auditor.

(3) The auditor shall, within 10 months of the end of every financial year, after receipt of the annual report pursuant to subsection (2), submit the annual report and his audit report to the Board.

7A. Disciplinary action for non-compliance

(1) Where, in the opinion of the Board, the chief executive officer or any other officer of a statutory body—

(a) has not properly performed his duties with the result that the requirements of sections 4A, 4B, 6A and 7 (1) and (2) cannot be complied with within the prescribed time; or

(b) does not comply with this Act or the enactment establishing the statutory body,

the Board may, after giving an opportunity for the officer to be heard, take appropriate disciplinary action against the officer.

(2) The supervising officer of the Ministry shall monitor any disciplinary action taken under subsection (1).
7A. —
[S. 7A inserted by s. 22 (g) of Act 1 of 2009 w.e.f. 1 January 2011; amended by s. 17 (e) of Act 10 of 2010 w.e.f. 1 January 2011; s. 26 (e) of Act 26 of 2013 w.e.f. 1 January 2014; s. 52 of Act 10 of 2017 w.e.f. 24 July 2017.]

7B. —
[S 7B inserted by s. 52(c) of Act 10 of 2017 w.e.f. 24 July 2017; repealed by s. 66 of Act 11 of 2018 w.e.f. 1 July 2018.]

8. Auditor’s report
Every auditor shall report to the Board whether—

(a) he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purpose of the audit;

(b) —

(c) —

(d) in his opinion, to the best of his information and according to the explanations given to him, the financial statements give a true and fair view of the financial performance of the statutory body for the financial year and of its financial position at the end of the financial year;

(e) this Act and any directions of the Minister, insofar as they relate to the accounts, have been complied with;

(f) in his opinion, and, as far as could be ascertained from his examination of the financial statements submitted to him, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;

(g) in his opinion, the statutory body has been applying its resources and carrying out its operations fairly and economically.

[S. 8 amended by s. 22 (h) of Act 1 of 2009 w.e.f. 1 January 2011; s. 19 (d) of Act 20 of 2009 w.e.f. 19 December 2009; s. 17 (f) of Act 10 of 2010 w.e.f. 1 January 2011.]

9. Board’s report

(1) On receipt of the annual report including the audited financial statements and the audit report under section 7(3), the Board shall, not later than one month from the date of receipt, furnish to the Minister such reports and financial statements.

(1A) —

(1B) Every statutory body shall also prepare such other accounts as the Minister may require, and shall afford to him facilities for the verification of the information furnished, in such manner and at such times as the Minister may determine.

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

[S. 9 amended by s. 22 (i) of Act 1 of 2009 w.e.f. 1 January 2011; s. 17 (g) of Act 10 of 2010 w.e.f. 1 January 2011.]

9A. This Act to prevail
In the event of any conflict or inconsistency between this Act and any other enactment establishing or setting up the statutory body, this Act shall prevail.
10. Regulations

The Minister may—

(a) make such regulations as he thinks fit for the purposes of this Act; and
(b) by regulations, amend the Schedules.

[S. 10 repealed and replaced by s. 22 (k) of Act 1 of 2009 w.e.f. 16 April 2009; amended by s. 19 of Act 20 of 2009 w.e.f. 19 December 2009.]

11. Transitional provisions

(1) Every statutory body having an accounting period which ends on 30 June shall, not later than 15 May 2009, in respect of the period of 18 months ending 31 December 2010, submit to the Minister, an estimate of income and expenditure of the statutory body for his approval.

(1A) The provisions of this Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009 and the Finance (Miscellaneous Provisions) Act 2009, shall apply to the estimate of income and expenditure submitted in accordance with subsection (1), subject to—

(a) the time limit of 3 months after the end of every financial year referred to in section 7 being construed as not later than 31 March 2011;
(b) the Board furnishing its report to the Minister under section 9 not later than 30 June 2011.

(2) This Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009, and the enactment establishing the statutory body shall apply to the estimate submitted in accordance with subsection (1).

(3) —

[S. 11 inserted by s. 22 (l) of Act 1 of 2009 w.e.f. 16 April 2009; amended by s. 41 (b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 17 (h) of Act 10 of 2010 w.e.f. 1 January 2011.]

12. Transitional provisions

Every statutory body having an accounting period which ends on 31 December shall, not later than 31 October 2015, in respect of the period of 18 months ending on 30 June 2017, submit to the Minister an estimate of its income and expenditure for his approval.

[S. 12 added by s. 17(4)(d) of Act 1 of 2015 w.e.f. 1 January 2015.]

SCHEDULE
[Section 2]

[Amended 15/21 (cio 30/6/21]

STATUTORY BODIES

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Arabic-speaking Union  
Beach Authority  
Bhojpuri-speaking Union  
Bus Industry Employees Welfare Fund  
Central Electricity Board  
Central Water Authority  
Chagossian Welfare Fund  
Chinese-speaking Union  
Civil Service Family Protection Scheme Board  
Competition Commission  
Conservatoire National de Musique François Mitterrand Trust Fund  
Construction Industry Development Board  
Creole-speaking Union  
Early Childhood Care and Education Authority  
Economic Development Board  [Inserted 11/17 (cio 15/1/18)]  
Employees’ Welfare Fund  
English-speaking Union  
Fashion and Design Institute  
Financial Reporting Council  
Financial Services Commission  [repealed by Act 15/2021(cio 5/8/2021)]  
Fishermen Welfare Fund  
Food and Agricultural Research and Extension Institute  
Gambling Regulatory Authority  
Higher Education Commission  [Inserted 23/17 (cio 15/11/18).]  
Hindi-speaking Union  
Human Resource Development Council  
Independent Broadcasting Authority  
Information and Communication Technologies Authority  
Insurance Industry Compensation Fund  [Inserted 7/2020 (cio 7/8/2020).]  
Irrigation Authority  
Islamic Cultural Centre Trust Fund  
Land Drainage Authority  [Inserted 13/19 (cio 25/7/19).]  
Law Reform Commission  
Le Morne Heritage Trust Fund  
Loïs Lagesse Trust Fund  
Mahatma Gandhi Institute  
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Manufacturing Sector Workers Welfare Fund  [Inserted 13/19 (cio 25/7/19).]  
Arabic-speaking Union Act  
Beach Authority Act  
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Creole-speaking Union Act  
Early Childhood Care and Education Authority Act  
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Le Morne Heritage Trust Fund Act  
Loïs Lagesse Trust Fund Act  
Mahatma Gandhi Institute Act  
Malcolm de Chazal Trust Fund Act  
Manufacturing Sector Workers Welfare Fund Act
Marathi-speaking Union
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Mauritius Broadcasting Corporation
Mauritius Cane Industry Authority
Mauritius Council of Registered Librarians
Mauritius Examinations Syndicate
Mauritius Emerging Technologies Council
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Mauritius Ports Authority
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Mauritius Research and Innovation Council
Mauritius Revenue Authority
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Mauritius Tourism Promotion Authority
Media Trust
National Adoption Council
National Art Gallery
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National Computer Board
National Cooperative College
National Council for the Rehabilitation of Disabled Persons
National Economic and Social Council
National Heritage Fund
National Institute of Sports
National Library
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Mauritius Film Development Corporation
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Mauritius Institute of Health
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National Council for the Rehabilitation of Disabled Persons
National Economic and Social Council
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Mauritius Standards Bureau Act
Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust Act
Mauritius Tourism Promotion Authority Act
Media Trust Act
National Adoption Council Act
National Art Gallery Act
National Children’s Council Act
National Computer Board Act
Co-operatives Act
National Council for the Rehabilitation of Disabled Persons Act
National Economic and Social Council Act
National Heritage Fund Act
Sports Act 2016
National Library
National Productivity and Competitiveness Council
National Solidarity Fund
National Transport Corporation
National Wage Consultative Council
[Inserted 13/19 (cio 25/7/19).]
National Women’s Council
National Women Entrepreneur Council
National Women’s Sports Commission
[Inserted 13/19 (cio 25/7/19).]
National Youth Council
Nelson Mandela Centre for African Culture Trust Fund
Open University of Mauritius
Outer Islands Development Corporation
Private Secondary Education Authority
[Amended 13/19 (cio 25/7/19).]
Professor Basdeo Bissoondoyal Trust Fund
Public Officers’ Welfare Council
Quality Assurance Authority
[Inserted 23/17 (cio 15/11/18).]
Rabindranath Tagore Institute
Rajiv Gandhi Science Centre Trust Fund
Ramayana Centre
Road Development Authority
Rose Belle Sugar Estate Board
Sanskrit-speaking Union
Seafarers’ Welfare Fund
Senior Citizens Council
Sir Seewoosagur Ramgoolam Botanic Garden Trust
Sir Seewoosagur Ramgoolam Foundation
Small Farmers Welfare Fund
Special Education Needs Authority
[Inserted 18/18 (cio 19/12/18).]
St Antoine Planters Co-operative Trust
State Trading Corporation
Sugar Cane Planters Trust
Sugar Industry Labour Welfare Fund Committee
Sugar Insurance Fund Board
Tamil-speaking Union
Taxi Operators Welfare Fund
[inserted 6/2021 (NIF)]
Telugu-speaking Union
Tourism Authority
Tourism Employees Welfare Fund

National Library Act
National Productivity and Competitiveness Council Act
National Solidarity Fund Act
National Transport Corporation Act
National Wage Consultative Council Act
National Women’s Council Act
National Women Entrepreneur Council Act
National Women’s Sports Commission Act
National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund Act
Open University of Mauritius Act
Outer Islands Development Corporation Act
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Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Act
Tamil-speaking Union Act
Taxi Operators Welfare Fund Act
Telugu-speaking Union Act
Tourism Authority Act
Tourism Employees Welfare Fund Act
Town and Country Planning Board
Trade Union Trust Fund
Training and Employment of Disabled Persons Board
Trust Fund for Specialised Medical Care
Université des Mascareignes
University of Mauritius
University of Technology, Mauritius
Urdu-speaking Union
Utility Regulatory Authority
Vallée d’Osterlog Endemic Garden Foundation
Waste Water Management Authority
World Hindi Secretariat

Town and Country Planning Act
Trade Union Trust Fund Act
Training and Employment of Disabled Persons Act
Trust Fund for Specialised Medical Care Act
Université des Mascareignes Act
University of Mauritius Act
University of Technology, Mauritius Act
Urdu-speaking Union Act
Utility Regulatory Authority Act
Vallée d’Osterlog Endemic Garden Foundation Act
Waste Water Management Authority Act
World Hindi Secretariat Act

[First Sch., previously Sch., repealed and replaced by s. 22 (m) of Act 1 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; amended by s. 19 (f) of Act 20 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 63 of Act 7 of 2020 w.e.f. 7 August 2020. [Amended by Act 15/2021(w.e.f 30 June 2021)]

[Part I amended by s. 15 (1) of Act 27 of 1985 w.e.f. 18 November 1985; s. 9 of Act 38 of 1985 w.e.f. 4 May 1985; s. 15 (1) of Act 66 of 1985 w.e.f. 1 December 1988; s. 13 (1) of Act 28 of 1992 w.e.f. 12 October 1992; s. 3 (a) of Act 31 of 2004 w.e.f. 12 October 1992; s. 18 (a) of Act 7 of 2007 w.e.f. 2 June 2007; s. 19 (f) (i) of Act 20 of 2009 w.e.f. 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year; s. 41 (c) (i) of Act 14 of 2009 w.e.f. 1 August 2010; s. 35 (2) (a) of Act 18 of 2009 w.e.f. 29 October 2010; s. 65(3) of Act 40 of 2011 w.e.f. 19 March 2012; s. 37(2) of Act 4 of 2012 w.e.f. 6 September 2012; GN 160 of 2012 w.e.f. 1 August 2010; s. 27 of Act 27 of 2012 w.e.f. 22 December 2012; s. 47 of Act 19 of 2013 w.e.f. 30 October 2013; s. 22(6) of Act 21 of 2013 w.e.f. 14 February 2014.]

[Part II amended by s. 15 (1) of Act 11 of 1982 w.e.f. 24 August 1982; s. 36 (1) of Act 22 of 1982 w.e.f. 9 October 1982; s. 24 (1) of Act 24 of 1982 w.e.f. 9 October 1982; s. 27 of Act 41 of 1982 w.e.f. 6 March 1983; s. 19 of Act 22 of 1983 w.e.f. 1 July 1984; s. 19(1) of Act 23 of 1983 w.e.f. 1 January 1984; s. 15 (1) of Act 4 of 1984 w.e.f. 24 March 1984; s. 31 (1) of Act 27 of 1984 w.e.f. 15 June 1984; s. 18 (1) of Act 14 of 1985 w.e.f. 16 September 1985; s. 17 (1) of Act 16 of 1985 w.e.f. 27 March 1985; s. 15 (1) of Act 27 of 1985 w.e.f. 18 November 1985; s. 9 of Act 38 of 1985 w.e.f. 4 May 1985; s. 15 of Act 49 of 1985 w.e.f. 27 July 1985; s. 15 (1) of Act 66 of 1985 w.e.f. 1 December 1988; s. 17 (1) of Act 14 of 1986 w.e.f. 31 October 1986; s. 4 of Act 25 of 1986 w.e.f. 28 July 1986; s. 15 of Act 30 of 1986 w.e.f. 30 August 1986; s. 19 (1) of Act 31 of 1986 w.e.f. 30 August 1986; s. 16 (1) of Act 37 of 1986 w.e.f. 29 November 1986; s. 25 of Act 5 of 1987 w.e.f. 1 January 1988; s. 15 of Act 21 of 1987 w.e.f. 1 January 1988; s. 17 of Act 8 of 1988 w.e.f. 16 April 1988; s. 15 of Act 9 of 1988 w.e.f. 15 August 1988; s. 13 of Act 30 of 1988 w.e.f. 1 January 1989; s. 21 of Act 43 of 1988 w.e.f. 11 January 1989; s.14 of Act 21 of 1989 w.e.f. 10 August 1989; s. 15 of Act 36 of 1989 w.e.f. 25 November 1989; s. 16 of Act 10 of 1990 w.e.f. 1 August 1990; s. 20 of Act 46 of 1990 w.e.f. 1 February 1991; s. 11 of Act 7 of 1991 w.e.f. 1 June 1991; s. 15 of Act 22 of 1991 w.e.f. 5 July 1991; s. 18 of Act 27 of 1991 w.e.f. 1 December 1991; s. 19 of Act 10 of 1992 w.e.f. 27 August 1992; s. 33 of Act 13 of 1992 w.e.f. 15 June 1992; s. 43 of Act 18 of 1992 w.e.f. 13 July 1992; s. 13 of Act 28 of 1992 w.e.f. 12 October 1992; s. 15 of Act 52 of 1992 w.e.f. 12 March 1993; s. 17 of Act 9 of 1993 w.e.f. 16 July 1993; s.34 of Act 12 of 1993 w.e.f. 16 July 1993; s. 17 of Act 14 of 1993 w.e.f. 1 February 1994; s. 14 of Act 6 of 1994 w.e.f. 24 June 1994; s. 16 of Act 11 of 1994 w.e.f. 1 August 1994; s. 13 of Act 28 of 1994 w.e.f. 1 August 1994; s. 15 of Act 5 of 1995 w.e.f. 1 July 1995; s.16 of Act 13 of 1995 w.e.f. 1 July 1995; s. 20 of Act 18 of 1995 w.e.f. 28 October 1995; s. 19 of Act 5 of 1996 w.e.f. 1 May 1996; s. 23 of Act 9 of 1996 w.e.f. 1 December 1996; s. 18 of Act 21 of 1996 w.e.f. 17 August 1996; s. 25 of Act 22 of 1996 w.e.f. 17 August 1996; s. 21 of Act 25 of 1996 w.e.f. 1 December 1996; s. 18 of Act 32 of 1996 w.e.f. 23 October 1997; s. 15 of Act 1 of 1997 w.e.f. 25 April 1997; s. 16 of Act 3 of 1997 w.e.f. 4 September 1997; s. 17 of Act 20 of 1997 w.e.f. 16 March 1998; s. 24 of Act 25 of 1997 w.e.f. 11 May 1998; s. 22 of Act 26 of 1997 w.e.f. 1 April 1998; s. 18 of Act 29 of 1997 w.e.f. 1 February 1998; Reg 3 of GN 3 of 1998 w.e.f. 1 July 1996; s. 70 of Act 3 of 1998 w.e.f. 1 August 1998; s. 30 of Act 6 of 1998 w.e.f. 21 July 1998; s. 25 of Act 7 of 1998 w.e.f. 9 February 2000; s. 16 of Act 19