STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

Act 2 of 1972 – 1 July 1972

Amended 38/11; GN 210/11 (cio 17/12/11); 40/11 (P12/12 – cio 19/3/12); 2/10 (P31/12 – cio 12/7/12); 4/12 (P40/12 – cio 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 – cio 14/1/14); 1/15 (cio 1/1/15, 1/1/16, 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 – cio 15/1/18); P11/18 (cio 8/3/18); 14/16 – P13/18 (cio 9/4/18); 16/17 (P 2/18 – cio 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); 15/21 (cio 30/6/21); 6/21 – P16/21 (cio 3/1/22); 13/21 – P 9/22 (cio 28/1/22); 7/22 – P 23/22 (cio 1/7/22); 15/22 (cio 2/8/22); 13/22 – P 28/22 (cio 30/9/22); 23/19 – P 30/22 (cio 1/11/22); 4/23 – P 16/23 (cio 17/6/23); 11/23 – P 19/23 (cio 10/8/23); 19/23 –P 11/24 (cio 1/4/24); 2/24 – P 28/24 (cio 24/5/24); 11/24 (cio 27/7/24); 12/24 – P 41/24 (cio 16/8/24); 16/22 – P44/24 (cio 16/9/24); 5/25 (cio 12/4/25); 8/25 – P 4/25 (cio 15/5/25); 18/25 (cio 9/8/25);

ARRANGEMENT OF SECTIONS

Section

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)]

"estimates" means the Performance-Based Budget Estimates;
[Inserted 18/25 (cio 9/8/25).]

"estimates of expenditure" means the annual estimates of expenditure based on programmes and sub-programmes prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated, the outcomes to be achieved and outputs to be delivered, the estimates for the first year to be approved by the Minister;
[Inserted 18/25 (cio 9/8/25).]

"estimates of revenue" means the annual estimates of revenue prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years to be approved by the Minister;
[Inserted 18/25 (cio 9/8/25).]

"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 budget and actual amounts; and
[RR 7/2020 (cio 7/8/2020); 18/2025 (cio 9/8/2025).]

(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;

"outcome" means the likely or achieved short-term and medium-term effects of an activity's or intervention's outputs;
[Inserted 18/25 (cio 9/8/25).]

"outputs" –

(a) means the products, goods and services resulting from the carrying out of an activity; and

(b) includes changes resulting from activities relevant to the achievement of outcomes;
(c) [Inserted 18/25 (cio 9/8/25).]

"programme" means a group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget, including staffing and other necessary resources;
[Inserted 18/25 (cio 9/8/25).]

"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 Schedule;
[Amended 15/22 (cio 2/8/22).]

"sub-programme" means the programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective.
[Added 18/25 (cio 9/8/25).]

[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; s. 70 of Act 15 of 2022 w.e.f. 2 August 2022; s. 55 of Act 18 of 2025 w.e.f. 9 August 2025.].]

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 unincorporated;

(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(e) 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 revenue and estimates of expenditure, 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.
[Amended 18/25 (cio 9/8/25).]

(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; s. 55 of Act 18 of 2025_w.e.f. 9 August 2025.]

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 Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.
[Amended 15/22 (cio 2/8/22).]

(b) Paragraph (a) shall not apply to the Financial Services Commission established under the Financial Services Act.
[RR 7/2020 (cio 30/6/2021).]

(4) The Board of every statutory body shall be responsible for the proper and timely performance of the requirements of this section.

(5) –

[S. 6A inserted by s. 22(e) 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. 41(a) of Act 14 of 2009 w.e.f. 1 August 2010; s. 19 (c) of Act 20 of 2009 w.e.f. 1 August 2010 in respect of financial year 2011 and in respect of every subsequent financial year; s. 17(c) of Act 10 of 2010 w.e.f. 1 January 2011; s. 26(d) of Act 26 of 2013 w.e.f. 1 January 2014; s.17(4)(c) of Act 1 of 2015 w.e.f. 1 January 2015; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019; s. 63(b) of Act 7 of 2010 w.e.f. 30 June 2021; s. 70 of Act 15 of 2022 w.e.f. 2 August 2022.]

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.
[Amended 38/11 (cio 1/1/12).]

(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.
[Amended 38/11 (cio 15/12/11); 10/17 in respect of the 18-month period commencing on 1 January 2016 and ending on 30 June 2017 and in respect of every subsequent financial year.]

(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.
[RR 15/21 (cio 30/6/21).]

(4) Every statutory body shall, within 10 months of the close of every fiscal year, submit to the Accountant-General audited financial statements and such information required in prescribed format for consolidation purposes.
[Added 18/25 (cio 9/8/25).]

[S. 7 repealed and replaced by s. 22(f) 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. 17(d) of Act 10 of 2010 w.e.f. 1 January 2011; s. 28 of Act 38 of 2011 w.e.f. 1 January 2012; 10/17 in respect of the 18-month period commencing on 1 January 2016 and ending on 30 June 2017 and in respect of every subsequent financial year; s. 86 of Act 15 of 2021 w.e.f. 30 June2021; s. 55 of Act 18 of 2025_w.e.f. 9 August 2025.]

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 –
[Amended 10/17 (cio 24/7/17)]

(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

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

(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).

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

[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. 52I 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 economically, efficiently and effectively.
[Amended 15/22 (cio 2/8/22).]

[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; s. 69 of Act 15 of 2022 w.e.f. 2 August 2022.]

8A. –

[S. 8A. inserted by s. 70 of Act 15 of 2022 w.e.f. 2 August 2022; repealed by s. 55 of Act 18 of 2025_w.e.f. 9 August 2025.]

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.

[S. 9A inserted by s. 22(j) of Act 1 of 2009 w.e.f. 1 January 2011.]

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(e) of Act 20 of 2009 w.e.f. 19 December 2009.]

11. –

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

Body	Acts under which established/ Set up –
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act
Academy of Design and Innovation [RR 13/22 (cio 30/9/22).]	Academy of Design and Innovation Act 2022
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Arabic-speaking Union	Arabic-speaking Union Act
Beach Authority	Beach Authority Act
Bhojpuri-speaking Union	Bhojpuri-speaking Union Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Chagossian Welfare Fund	Chagossian Welfare Fund Act
Chinese-speaking Union	Chinese-speaking Union Act
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Competition Commission	Competition Act
Conservatoire National de Musique François Mitterrand Trust Fund	Conservatoire National de Musique François Mitterrand Trust Fund Act
Construction Industry Authority [RR 19/23 (cio 1/4/24).]	Construction Industry Authority Act 2023
Creole-speaking Union	Creole-speaking Union Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act

Economic Development Board [Inserted 11/17 (cio 15/1/18)	Economic Development Board Act 2017
Employees' Welfare Fund	Employees' Welfare Fund Act
English-speaking Union	English-speaking Union Act
Financial Crimes Commission [Inserted 11/24 (cio 27/7/24).]	Financial Crimes Commission Act 2023
Financial Reporting Council	Financial Reporting Council Act
Financial Services Commission	Financial Services Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Food and Agricultural Research and Extension Institute	Food and Agricultural Research and Extension Institute Act
French-speaking Union [Inserted 2/24 (cio 24/5/24).]	French-speaking Union Act 2023
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Higher Education Commission [Inserted 23/17 (cio 15/11/18).]	Higher Education Act 2017
Hindi-speaking Union	Hindi-speaking Union Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Institute of Technical Education and Technology [Inserted 13/21 (cio 28/1/22).]	Institute of Technical Education and Technology Act 2021
Insurance Industry Compensation Fund [Inserted 7/2020 (cio 7/8/2020).]	Insurance Act
Irrigation Authority	Irrigation Authority Act
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act
Land Drainage Authority	Land Drainage Authority Act 2017

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

Law Reform Commission	Law Reform Commission Act
Le Morne Heritage Trust Fund	Le Morne Heritage Trust Fund Act
Loïs Lagesse Trust Fund	Loïs Lagesse Trust Fund Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute Act
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund Act
Manufacturing Sector Workers Welfare Fund [Inserted 13/19 (cio 25/7/19).]	Manufacturing Sector Workers Welfare Fund Act
Marathi-speaking Union	Marathi-speaking Union Act
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Digital Promotion Agency [Inserted 4/23 (cio 17/6/23).]	Mauritius Digital Promotion Agency Act 2023
Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Emerging Technologies Council [Inserted 10/2021 (cio 2/8/2021).]	Mauritius Emerging Technologies Council Act 2021
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mauritius Food Standards Agency [Inserted 16/22 (cio 16/9/24).]	Mauritius Food Standards Agency Act 2022
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Health	Mauritius Institute of Health Act

Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Meat Authority	Meat Act
Mauritius Museums Council	Mauritius Museums Council Act
Mauritius Oceanography Institute	Mauritius Oceanography Institute Act
Mauritius Ports Authority	Ports Act
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Renewable Energy Agency	Mauritius Renewable Energy Agency Act
Mauritius Research and Innovation Council [Amended 5/19 (cio 1/9/19).]	Mauritius Research and Innovation Council Act 2019
Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Society for Animal Welfare [Inserted 13/19 (cio 25/7/19).]	Mauritius Society for Animal Welfare Act
Mauritius Society of Authors [Inserted 13/19 (cio 25/7/19).]	Copyright Act 2017
Mauritius Sports Council	Sports Act
Mauritius Standards Bureau	Mauritius Standards Bureau Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust	Mauritius Telugu Cultural Centre Trust Act
Mauritius Tourism Promotion Authority	Mauritius Tourism Promotion Authority Act
Media Trust	Media Trust Act
National Adoption Council	National Adoption Council Act

National Agency for Drug Control [Inserted 8/25 (cio 15/5/25).]	National Agency for Drug Control Act 2025
National Art Gallery	National Art Gallery Act
National Children's Council	National Children's Council Act
National Cooperative College [Inserted 7/2020 (cio 7/8/2020).]	Co-operatives Act
National Council for the Rehabilitation of Disabled Persons	National Council for the Rehabilitation of Disabled Persons Act
National Economic and Social Council	National Economic and Social Council Act
National Environment Cleaning Authority [Inserted 7/22 (cio 1/7/22).]	National environment Cleaning Authority Act 2022
National Heritage Fund	National Heritage Fund Act
National Institute of Sports [Inserted 13/19 (cio 25/7/19).]	Sports Act 2016
National Library	National Library Act
National Productivity and Competitiveness Council	National Productivity and Competitiveness Council Act
National Solidarity Fund	National Solidarity Fund Act
National Transport Corporation	National Transport Corporation Act
National Wage Consultative Council [Inserted 13/19 (cio 25/7/19).]	National Wage Consultative Council Act
National Women's Council	National Women's Council Act
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Women's Sports Commission [Inserted 13/19 (cio 25/7/19).]	Sports Act 2016
National Youth Council	National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund	Nelson Mandela Centre for African Culture Trust Fund Act

Open University of Mauritius	Open University of Mauritius Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Education Authority [Amended 13/19 (cio 25/7/19).]	Private Secondary Schools Authority Act
Professional in the Arts Council [Inserted 11/23 (cio 10/8/23).]	Status of the Artist Act 2023
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Public Officers' Welfare Council	Public Officers' Welfare Council Act
Quality Assurance Authority [Inserted 23/17 (cio 15/11/18).]	Higher Education Act 2017
Rabindranath Tagore Institute	Rabindranath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund	Rajiv Gandhi Science Centre Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Sanskrit-speaking Union	Sanskrit-speaking Union Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanic Garden Trust	Sir Seewoosagur Ramgoolam Botanic Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act
Small Farmers Welfare Fund	Small Farmers Welfare Fund Act
Special Education Needs Authority [Inserted 18/18 (cio 19/12/18).]	Special Education Needs Authority Act 2018

St Antoine Planters Co-operative Trust	St Antoine Planters Co-operative Trust Act
State Trading Corporation	State Trading Corporation Act
Sugar Cane Planters Trust	Sugar Cane Planters Trust Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Sugar Insurance Fund Board	Sugar Insurance Fund Act
Tamil-speaking Union	Tamil-speaking Union Act
Taxi Operators Welfare Fund [Inserted 6/2021 (cio 3/1/22).]	Taxi Operators Welfare Fund Act 2021
Telugu-speaking Union	Telugu-speaking Union Act
Tourism Authority	Tourism Authority Act
Tourism Employees Welfare Fund	Tourism Employees Welfare Fund Act
Town and Country Planning Board	Town and Country Planning Act
Trade Union Trust Fund	Trade Union Trust Fund Act
Training and Employment of Disabled Persons Board	Training and Employment of Disabled Persons Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care Act
Université des Mascareignes	Université des Mascareignes Act
University of Mauritius	University of Mauritius Act
University of Technology, Mauritius	University of Technology, Mauritius Act
Urdu-speaking Union	Urdu-speaking Union Act
Waste Water Management Authority	Waste Water Management Authority Act
World Hindi Secretariat	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; s. 86 of Act 15 of 2021 w.e.f. 30 June 2021; s.26 of Act 6 of 2021 w.e.f. 3 January 2022; s. 30 of Act 13 of 2021 w.e.f. 28 January 2022; amended by s. 23 of Act 7 of 2022 w.e.f. 1 July 2022; s. 28 of Act 11 of 2023 w.e.f. 10 August 2023; s. 18 of Act 2 of 2024 w.e.f. 24 May 2024; s. 2 of Act 5 of 2025 w.e.f. 12 April 2025; s. 27 of Act 8 of 2025 w.e.f. 15 May 2025.]

[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 1998; 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 of 1998 w.e.f. 23 February 1999; s. 28 of Act 25 of 1998 w.e.f. 15 January 2000; s. 22 of Act 9 of 1999 w.e.f. 29 February 2000; s.19 of Act 10 of 1999 w.e.f. 5 June 1999; s.18 of Act 11 of 1999 w.e.f. 15 September 1999; s. 19 of Act 20 of 1999 w.e.f. 20 September 1999; s. 18

of Act 21 of 1999 w.e.f. 1 February 2000; s. 4 of Act 23 of 1999 w.e.f. 4 September 1999; s. 27 of Act 24 of 1999 w.e.f. 1 January 2000; Reg 3 of GN 53 of 1999 w.e.f. 10 April 1998; s. 22 of Act 3 of 2000 w.e.f. 31 August 2000; s. 29 of Act 4 of 2000 w.e.f. 9 July 2001; s. 15 of Act 6 of 2000 w.e.f. 31 July 2000; s. 21 of Act 10 of 2000 w.e.f. 8 September 2000; s. 39 of Act 29 of 2000 w.e.f. 1 January 2001; s. 49 of Act 39 of 2000 w.e.f. 30 August 2001; s. 29 of Act 42 of 2000 w.e.f. 30 December 2000; s. 16 (1) of Act 4 of 2001 w.e.f. 15 August 2001; s. 16 (1) of Act 5 of 2001 w.e.f. 15 August 2001; s. 16 (1) of Act 6 of 2001 w.e.f. 15 August 2001; s. 46 (11) of Act 13 of 2001 w.e.f. 1 December 2001; s. 6 of Act 24 of 2001 w.e.f. 3 November 2001; s. 21 of Act 29 of 2001 w.e.f. 12 April 2002; s. 19 (1) of Act 31 of 2001 w.e.f. 25 February 2002; s. 21 (4) of Act 42 of 2001 w.e.f. 8 February 2002; s. 50 of Act 44 of 2001 w.e.f. 1 June 2002; s. 27 (1) of Act 12 of 2002 w.e.f. 10 June 2002; s. 23 (1) of Act 15 of 2002 w.e.f 31 July 2003; s. 26 (2) of Act 36 of 2002 w.e.f. 1 November 2003; s. 14 (1) of Act 48 of 2002 w.e.f. 28 December 2002; s. 54 (4) of Act 23 of 2003 w.e.f. 1 October 2003; s. 30 (2) of Act 27 of 2003 w.e.f. 1 October 2003; s. 25 (1) of Act 40 of 2003 w.e.f. 8 November 2003; s. 19 (1) of Act 10 of 2004 w.e.f. 1 July 2004; s. 3 (b) of Act 31 of 2004 w.e.f. 12 October 1992; s. 27 (15) of Act 33 of 2004 w.e.f. 20 October 2004; s. 36 (1) of Act 42 of 2004 w.e.f. 10 September 2008; s. 19 of Act 1 of 2005 w.e.f. 4 April 2005; s. 134 (2) of Act 12 of 2005 w.e.f. 10 June 2005; s. 37 (2) of Act 20 of 2005 w.e.f. 17 June 2005; s. 21 of Act 26 of 2005 w.e.f. 10 January 2006; s. 23 of Act 29 of 2006 w.e.f. 31 January 2007; s. 132 of Act 32 of 2006 w.e.f. 1 May 2007; s. 18 (a) of Act 7 of 2007; s. 165 (6) of Act 9 of 2007 w.e.f. 6 December 2007; s. 97 (11) of Act 14 of 2007 w.e.f. 28 September 2007; s. 21 (2) of Act 19 of 2007 w.e.f. 4 September 2007; s. 22 (2) of Act 21 of 2007 w.e.f. 16 June 2008; s. 74 of Act 25 of 2007 w.e.f. 25 November 2009; s. 29 (1) of Act 11 of 2008 w.e.f. 9 July 2008; s. 24 (1) of Act 19 of 2008 w.e.f. 1 December 2008; s. 27 (2) (a) (ii) of Act 12 of 2009 w.e.f. 16 November 2009 the period extending from the commencement of this Act to 31 December next following shall be deemed to be the first financial year of the Institute; s. 41 (c) of Act 14 of 2009 w.e.f. 1 August 2010; s. 35 (2) (a) of Act 18 of 2009 w.e.f. 29 January 2010; s. 19 (f) (iii) 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 (i) of Act 10 of 2010 w.e.f. 1 January 2011; s. 65(3) of Act 40 of 2011 w.e.f. 19 March 2012; GN 160 of 2012 w.e.f. 1 August 2010; GN 198 of 2012 w.e.f. 19 March 2012; s. 27 of Act 27 of 2012 w.e.f. 22 December 2012; s. 26(4) of Act 3 of 2013 w.e.f. 26 November 2013; s. 26(f) of Act 26 of 2013 w.e.f. 1 January 2014; s. 22(6) of Act 21 of 2013 w.e.f. 14 February 2014; s.35(2) of Act 29 of 2012 w.e.f. 1 March 2014.; First Sch. repealed and replaced by s. 17(4)(e) of Act 1 of 2015 w.e.f. 1 January 2015; s. 51 of 18 of 2016 w.e.f. 9 September 2016; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 53(19) of Act 23 of 2017 w.e.f. 15 November 2017; s. 24 of Act 18 of 2018 w.e.f. 19 December 2018; s. 23 of Act 5 of 2019 w.e.f. 1 September 2019; s. 49 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(19) of Act 23 of 2017 w.e.f. 16 January 2020; s. 25 of Act 10 of 2021 w.e.f. 2 August 2021; s. 38 of Act 13 of 2022 w.e.f. 30 September 2022; s. 25 of Act 4 of 2023 w.e.f. 17 June 2023; s. 50 of Act 19 of 2023 w.e.f. 1 April 2024; s. 86 of Act 11 of 2024 w.e.f. 27 July 2024; s 23 of Act 12 of 2024 w.e.f. 16 August 2024; s. 26 of Act 16 of 2022 w.e.f. 16 September 2024; s. 55 of Act 18 of 2025_w.e.f. 9 August 2025.].]

[Second Sch. inserted 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; amended by s. 17 (j) of Act 10 of 2010 w.e.f. 1 January 2011; s. 65(3) of Act 40 of 2011 w.e.f. 19 March 2012; GN 2010 of 2011 w.e.f. 17 December 2011; Act 2 of 2010 w.e.f. 12 July 2012; GN 198 of 2012 w.e.f. 19 March 2012; 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. 26 of Act 3 of 2013 w.e.f. 26 November 2013; s. 26(g) of Act 26 of 2013 w.e.f. 1 January 2014; ; s. 47(2) of Act 28 of 2013 w.e.f. 14 January 2014; s. 22(6) of Act 21 of 2013 w.e.f. 14 February 2014; s.35(2) of Act 29 of 2012 w.e.f. 1 March 2014; s. 51(c) of Act 18 of 2016; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 30 of Act 5 of 2016 w.e.f. 8 March 2018; s 27 of Act 14 of 2016 w.e.f. 9 April 2018; s. 15(8) of Act 16 of 2017 w.e.f. 18 January 2018; s. 53(19) of Act 23 of 2017 w.e.f. 15 November 2017; s. 24 of Act 18 of 2018 w.e.f. 19 December 2018; s. 23 of Act 5 of 2019 w.e.f. 1 September 2019; s.

49 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(19) of Act 23 of 2017 w.e.f. 16 January 2020; repealed by s. 63 of Act 7 of 2020 w.e.f. 7 August 2020; s. 45 of Act 10 of 2020 w.e.f. 1 November 2020.]