

NCA LEGISLATIVE AMENDMENT PACKAGE 2026

PHASE VI

CONSOLIDATED PROPOSED LEGISLATIVE TEXT

Clean reading text incorporating the proposed amendments
to the National Crime Agency legislative package

DOCUMENT I

National Crime Agency Bill 2026 - Clauses 1-85 and Schedule

DOCUMENT II

National Crime (Interim) Agency Bill 2026 - Clauses 1-20

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READING NOTE

Phase VI presents a clean consolidated reading text of the two proposed Bills after integration of the amendments set out in Phases II to V. Where no amendment was proposed, the wording of the circulated Bill is reproduced. Where an amendment was proposed, the proposed wording is integrated into the relevant clause so that the provision can be read as a continuous legislative text.

STATUS OF THIS DOCUMENT

- This is a technical drafting document prepared as part of the NCA Legislative Amendment Package 2026. It is not an official Government Bill and is not a Parliamentary Counsel text.
- The redline wording and legislative rationale for each substantive change remain in Phases II, III, IV and V. This Phase VI is intended to be read with those documents.
- No additional policy amendment is introduced merely for consolidation. Where an earlier phase referred in shorthand to a list or category in the circulated Bill, the underlying circulated wording has been reproduced here so the clean text is complete.

Scope: Document I consolidates the proposed text of clauses 1-85 and the Schedule of the National Crime Agency Bill 2026. Document II consolidates clauses 1-20 of the National Crime (Interim) Agency Bill 2026.

Reading convention: Legislative text is shown in black without redline markup. Clause titles reflect the consolidated proposed wording. Part and Sub-Part headings are retained to preserve the architecture of the Bills.

DOCUMENT I

PROPOSED CLEAN TEXT

THE NATIONAL CRIME AGENCY BILL 2026

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A BILL

To provide for the establishment of the National Crime Agency

ENACTED by the Parliament of Mauritius, as follows -

PART I - PRELIMINARY

1. Short title

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

2. Interpretation

In this Act –

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

“bank” –

(a) has the same meaning as in the Banking Act; and

(b) includes –

(i) a non-bank deposit taking institution licensed under the Banking Act; and

(ii) a licensee under the National Payment Systems Act;

“cash dealer” has the same meaning as in the Banking Act;

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

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

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

“content data” –

(a) means –

(i) the communication content of the communication;

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

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

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

“cybercrime” –

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

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

“data” includes computer data, content data and traffic data;

“data protection legislation” means the Data Protection Act 2017 and any regulations, lawful codes or binding requirements made under it;

“Deputy Director-General” means the Deputy Director-General of the NCA;

“Director” means a Director of a Division;

“Director-General” means the Director-General of the NCA;

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

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

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

(c) a person having acquired unexplained wealth;

“Division” means a Division of the NCA;

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

“financial crime” –

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

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

“financial institution” –

(a) means –

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

(A) the Captive Insurance Act;

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

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

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

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

(F) the Trusts Act as a qualified trustee;

(G) the Variable Capital Companies Act 2022; or

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

(ii) a credit union; and

(b) includes –

(i) a bank; and

(ii) cash dealer;

“Governance Advisory Board” means the Governance Advisory Board set up under section 27;

“Head” means the Head of a Unit;

“Independent Advisory Panel” means the Independent Advisory Panel established under the Constitution;

“instrumentality” –

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

(b) includes a benefit;

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

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

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

“investigative body” means the Mauritius Police Force, the Financial Services Commission established under the Financial Services Act, the Gambling Regulatory Authority established under the Gambling Regulatory Authority Act, the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act or such other statutory investigative body as may be prescribed by regulations which shall not come into operation unless approved by resolution of the Assembly;

“judicial authorisation” means an order or warrant issued by a Judge in Chambers or other court of competent jurisdiction in accordance with this Act;

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

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

“NCA” means the National Crime Agency established under section 3;

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

“NCA officer” –

(a) means any person –

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

(ii) seconded for duty at the NCA; and

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

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

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

“personal data” and “special categories of personal data” have the same meanings as in the Data Protection Act 2017;

“private information” means information relating to the private or family life, communications, movements, associations, property, financial affairs or other personal affairs of an identified or identifiable person, whether or not the information constitutes personal data;

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

“proceeds” means any property or economic advantage, wherever situated, derived from or obtained, in whole or in part, directly or indirectly, through or in connection with any crime or unlawful activity;

“Senior Leadership Board” means the Senior Leadership Board set up under section 29;

“service provider” means –

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

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

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

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

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

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

“Unit” means a Unit of a Division;

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

A reference in this Act to the “public interest” shall not, by itself, dispense with any requirement for reasonable grounds, necessity, proportionality, judicial authorisation, legal professional privilege, data-protection compliance or any other safeguard expressly required by this Act or any other enactment.

PART II - ESTABLISHMENT OF NATIONAL CRIME AGENCY

Sub-Part A - National Crime Agency

3. Establishment of NCA

- (1) There is established, for the purposes of this Act, the National Crime Agency which shall be the lead investigative agency to investigate into financial crime, cybercrime and other complex, serious and organised crime.
- (2) Subject to the Constitution and this Act, the NCA shall be independent in the initiation, conduct and discontinuance of investigations and shall not be subject to the direction or control of any Minister, public office holder, political office holder, person or authority in relation to any particular investigation. It shall remain subject to lawful orders of a court, the constitutional and statutory functions of the Director of Public Prosecutions, and the oversight mechanisms expressly provided by law.
- (2A) No person shall direct or attempt to direct the NCA, the Director-General or an NCA officer as to the identity of a person to be investigated, the manner in which evidence is to be assessed, whether coercive powers are to be sought or exercised, or the outcome of an investigation, except as expressly authorised by law.
- (2B) The Director-General shall have administrative and operational control of the NCA subject to this Act and to the functional independence expressly conferred on the Internal Affairs Division, the Legal and Advisory Division and any other office by this Act.
- (3) The NCA shall be a body corporate.

4. Core values and principles of NCA

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

- (a) not allow any political or societal pressure or influence or private consideration to influence their conduct;
- (b) act reasonably, independently, effectively, proportionately and expeditiously;
- (ba) exercise coercive, surveillance, interception, data-access and intelligence powers only where lawful, necessary and proportionate to a legitimate investigative purpose;
- (c) act with the highest standards of integrity and professionalism;
- (d) be accountable for their actions and decisions;
- (da) respect the constitutional rights of every person, including privacy of home and property, liberty, fair process, legal professional privilege and the presumption of innocence;
- (e) ensure that they operate within the parameters of the law;
- (ea) process personal data in accordance with the Data Protection Act 2017, including purpose limitation, data minimisation, security, retention and accountability requirements, subject only to lawful exceptions;
- (f) deliver their core missions to inspire and maintain public trust and confidence;
- (fa) keep sufficient written and electronic records to permit effective audit and review of the exercise of coercive and intrusive powers;
- (g) at all times, uphold the values and principles of the NCA.

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

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

- (a) combating, detecting and investigating into financial crime, cybercrime and other complex, serious and organised crime;
- (b) gathering, processing and evaluating intelligence relating to financial crime, cybercrime and other complex, serious and organised crime, and exchange such intelligence with national and international investigative bodies, provided that the gathering, processing, retention, disclosure and exchange of intelligence shall be lawful, necessary for an identified purpose, proportionate, secure and auditable;
- (c) recovering and managing assets of financial crime, cybercrime and other complex, serious and organised crime;
- (d) apprehending persons who have committed or who are reasonably suspected of having committed financial crime, cybercrime or other complex, serious and organised crime; and
- (e) disrupting and dismantling the financial networks that support drug trafficking and distribution.

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

- (a) collaborate and establish links with local, regional and international institutions, agencies, organisations and other bodies with a view to fostering better cooperation against such crime;
- (b) conduct joint investigation with national and international investigative bodies;
- (c) identify and trace the movement of proceeds, instrumentalities and terrorist properties;
- (d) ensure coordination with investigative bodies in respect of parallel investigations into such crime;
- (e) develop and promote cooperation between the public and private sector;
- (f) enter into lawful arrangements with foreign competent authorities for the exchange of information, subject to applicable law on confidentiality, personal-data transfer, purpose limitation, onward disclosure and the protection of privileged or protected material; and
- (g) take such other lawful administrative or operational measures, and issue internal directives, as may be reasonably necessary to combat such crime, provided that no directive shall create a coercive power, offence, duty or restriction not otherwise authorised by an enactment.

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

- (4) Nothing in this section shall authorise the NCA to dispense with any warrant, judicial order, statutory threshold, privilege, data-protection safeguard or other condition applicable to the exercise of a power under this Act or any other enactment.

Sub-Part B - Divisions of NCA

6. Divisions of NCA

- (1) Subject to subsection (2), there shall be, within the NCA, the following Divisions -
- (a) the Anti-Money Laundering and Anti-Corruption Division;
 - (b) the Cybercrime Division;
 - (c) the Complex, Serious and Organised Crime Division;
 - (d) the Asset Recovery and Unexplained Wealth Division;
 - (e) the Intelligence Division;
 - (f) the Legal and Advisory Division;
 - (g) the Education and Preventive Division;
 - (h) the Management and Human Resources Division; and
 - (i) the Internal Affairs Division.
- (2) The Director-General may, with the approval of the Governance Advisory Board, establish such additional Division or Unit as is reasonably necessary for the administration of functions conferred by law, and shall publish its name and general functions; but no internal restructuring shall create or enlarge a coercive, investigative, interception, surveillance, arrest, search, seizure or data-access power beyond that expressly conferred by an enactment.
- (3) Subject to subsection (3A), the Director-General may, for operational efficiency, assign to a Division or Unit functions lawfully conferred on the NCA, provided that the officer exercising any statutory power is independently authorised and qualified to exercise that power.
- (3A) No direction under subsection (3) shall compromise the functional independence of the Internal Affairs Division, the Legal and Advisory Division, the Internal Audit Unit or any office to which this Act confers an independent reporting responsibility.
- (4) A mere internal allocation irregularity shall not invalidate an act where the officer concerned otherwise had lawful authority to perform it; but nothing in this subsection shall restrict judicial review, the exclusion of unlawfully obtained evidence, civil liability, disciplinary accountability or any other remedy arising from an unlawful exercise of power.

7. Anti-Money Laundering and Anti-Corruption Division

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

Any asset tracing, restraint, seizure, recovery or management measure shall be undertaken only in accordance with this Act, the Asset Recovery and Unexplained Wealth Act 2026, any applicable court order and the rights of bona fide third parties.

8. Cybercrime Division

The Cybercrime Division shall be responsible for detecting and investigating into cybercrime and may perform such other duties as may be necessary for the efficient conduct of an investigation into such crime, including, subject to Part V and any other applicable enactment, the lawful access, search and seizure of data and the collection or recording of traffic or content data, provided that judicial authorisation shall be obtained wherever required and that integrity, chain of custody, confidentiality and data-protection safeguards are maintained.

9. Complex, Serious and Organised Crime Division

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

10. Asset Recovery and Unexplained Wealth Division

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

- (a) the Asset Recovery Unit, which shall be responsible for –
 - (i) conducting investigations regarding asset recovery and for recovering and managing assets which are proceeds, instrumentalities and terrorist properties of financial crime, cybercrime and other complex, serious and organised crime; and
 - (ii) managing funds or assets of a designated party or listed party pursuant to an Order made under the United Nations Sanctions (Financial Prohibitions, Arms Embargo and Travel Ban) Act;
 - (b) the Declaration of Assets Unit, which shall be the recipient of the declaration of assets and liabilities of a declarant under the Declaration of Assets Act and shall, for that purpose –
 - (i) process and verify the declaration of assets and liabilities made by that declarant;
 - (ii) monitor the assets and liabilities of that declarant; and
 - (iii) deal with complaints, if any, made against that declarant with regard to his assets and liabilities; and
 - (c) the Unexplained Wealth Unit, which shall, subject to section 15(4), be responsible for investigating into the unexplained wealth, if any, of any person.
- (2) For the purpose of this section –
- “declarant” –
- (a) includes an officer of the Internal Affairs Division who is required to make a declaration of his assets and liabilities to the Declaration of Assets Unit pursuant to section 68; but
 - (b) does not include any other NCA officer who is required to make a declaration of his assets and liabilities to the Internal Affairs Division pursuant to section 67.
- (3) In exercising functions under this section, the Division and its Units shall comply with any applicable judicial order, privilege, confidentiality requirement and data-protection obligation, and shall have due regard to the rights of bona fide third parties.
- (4) So far as practicable, the officer responsible for authorising or conducting an investigation that may result in recovery action shall not be the sole officer responsible for the subsequent management or disposal of the recovered property.
- (5) A complete audit trail shall be maintained for every restrained, seized, recovered or managed asset, including valuation, custody, movement, expenditure, disposal and distribution.

11. Intelligence Division

- (1) The Intelligence Division shall be responsible for receiving, requesting, gathering, analysing and disseminating intelligence and any other information concerning financial crime, cybercrime and other complex, serious and organised crime, and any other offence only where information relating to that offence is lawfully obtained in the course of an NCA investigation or is lawfully referred to the NCA under this Act, and only to the extent necessary for the discharge of the NCA’s statutory functions.
- (2) The Intelligence Division shall assist any Division into an investigation through –
 - (a) information gathering, by collecting information from various sources such as informants, surveillance, lawful electronic interception of data, public records and other investigative bodies; All information gathering, surveillance and interception shall be undertaken only under lawful authority, with the authorisation, warrant or judicial order required by this Act.
 - (b) intelligence analysis, by examining collected data to identify patterns, trends and connection among criminal activities;
 - (c) risk assessment, by assessing the threat posed by criminal activities and individuals to prioritise investigations and allocate resources effectively;
 - (d) support for investigations, by supplying investigators with relevant leads, background information on suspects and insights into criminal networks; and
 - (e) proactive response, by monitoring trends and emerging threats and provide early warnings about potential criminal activities.
- (3) (a) There shall be, within the Intelligence Division, the Special Investigative Techniques Unit.
- (b) The Special Investigative Techniques Unit shall be headed by a Special Investigative Technique Data Controller.
- (c) The Special Investigative Technique Data Controller shall keep all records and information pertaining to operations where covert intelligence human source, intrusive surveillance and interception of data has been used.

- (d) The Special Investigative Technique Data Controller shall ensure that internal arrangements are made to safeguard the dissemination, copying, storage and destruction of private information obtained through covert intelligence human source, intrusive surveillance and interception of data.
- (e) The Special Investigative Technique Data Controller shall ensure that every NCA investigative officer is aware of, and receives regular training in compliance with, the Surveillance and Interception Code of Practice.
- (f) The Special Investigative Technique Data Controller shall maintain immutable access and activity logs for sensitive intelligence systems and shall ensure role-based access, encryption or equivalent safeguards, defined retention periods and documented deletion or anonymisation when information is no longer lawfully required.
- (g) Before any new high-risk intelligence-processing system, bulk dataset, biometric capability, large-scale monitoring capability or materially new surveillance technology becomes operational, the NCA shall carry out any data protection impact assessment required by the Data Protection Act 2017 and shall retain the assessment for inspection by the competent oversight authority.
- (h) The use, retention and dissemination of information obtained through intrusive techniques shall be subject to periodic compliance audit, including sample review of authorisations, access logs, retention and destruction decisions.

12. Legal and Advisory Division

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

The Division shall, in particular -

- (a) advise on the legality and proportionality of proposed coercive and intrusive measures;
- (b) advise on legal professional privilege, confidentiality, disclosure and admissibility issues;
- (c) maintain written legal guidance on recurring powers under this Act; and
- (d) where the Director of the Division reasonably believes that a proposed or continuing course of action would constitute a serious or systemic breach of law and the matter is not remedied after advice to the Director-General, report that legal concern to the Independent Advisory Panel without disclosing more operational information than is reasonably necessary.

Nothing in this section shall confer on the Legal and Advisory Division any power to determine whether a prosecution should be instituted where that function belongs to the Director of Public Prosecutions.

13. Education and Preventive Division

- (1) The Education and Preventive Division shall be responsible for educating and preventing the public against financial crime, cybercrime and other complex, serious and organised crime.
- (2) In educating and preventing the public against financial crime, cybercrime and other complex, serious and organised crime, the Education and Preventive Division may -
 - (a) carry out public campaigns to alert the public on the dangers of such crime and the manner by which complaints against such crime shall be made;
 - (b) on request, or pursuant to a lawful general prevention programme, review publicly available or voluntarily supplied practices and procedures of a public body and make non-binding recommendations for improving prevention and detection, provided that the Division shall not interfere with an active investigation, adjudicative process or the constitutional independence of another institution;
 - (c) liaise with private sector organisations and trade unions for the setting up of anti-financial and cybercrime practices;
 - (d) organise workshops and other activities to promote campaigns for the prevention and elimination of such crime;
 - (e) assist in enhancing the school curriculum so as to educate children on the dangers of such crime;
 - (f) promote, study and make non-binding recommendations on integrity systems of public bodies, without assuming supervisory or disciplinary authority over those bodies unless another enactment expressly provides otherwise;
 - (g) conduct research and submit recommendations for a strategic vision and national policy regarding the prevention of such crime to the Governance Advisory Board and the Minister; and

- (h) set up and oversee good governance and integrity reporting campaigns to enhance the standing of Mauritius as an international financial centre of excellence of unimpeachable integrity with the object of attracting investment.
- (3) No guideline, recommendation, campaign or educational material issued under this section shall create a legal duty, offence, investigative power or binding obligation unless authorised by another enactment.

14. Management and Human Resources Division

- (1) The Management and Human Resources Division shall be responsible for supporting the operational directorates of the NCA and ensuring that its staff are fully equipped, trained and capable of fulfilling their mandates efficiently.
- (2) In collaborating closely with every Division, the Management and Human Resources Division shall provide essential support services, including -
 - (a) administration and human resources, by fostering a motivated and empowered workforce through trust, teamwork and proactive planning;
 - (b) the recruitment and retention of NCA officers of the highest quality, both nationally and internationally. Recruitment and retention shall be based on published objective criteria, merit, integrity, appropriate vetting and declared conflicts of interest, subject to section 25;
 - (c) collaboration with international institutions for fair and transparent policies for the career progression of NCA officers;
 - (d) information technology, by driving digital transformation with cutting-edge technology and secure systems for operational efficiency. Information systems supporting investigations, intelligence, interception, evidence or the National Flagging Database shall be designed with role-based access, strong authentication, audit logging, resilience and data-protection safeguards;
 - (e) procurement, by ensuring transparent and competitive procurement aligned with best practices and legal frameworks. Procurement shall comply with applicable procurement law, conflict-of-interest controls and documented competitive procedures, subject only to lawful security exceptions.
- (3) The Management and Human Resources Division shall comprise an Internal Audit Unit, which shall -
 - (a) independently review and audit the financial management of the NCA, including whether financial resources are managed transparently and with due regard to value for money and strategic alignment;
 - (b) evaluate internal controls for effectiveness and efficiency;
 - (c) identify risks and propose mitigation strategies; and
 - (d) advise and report to the Governance Advisory Board on management and operational efficiency.
- (4) The Internal Audit Unit shall not perform or assume day-to-day financial-management functions that it is required to audit, and the Head of the Unit shall have direct access to the Governance Advisory Board and, in relation to a serious unresolved governance risk, to the Independent Advisory Panel.

15. Internal Affairs Division

- (1) The Internal Affairs Division shall be responsible for internal integrity and accountability within the NCA and shall -
 - (a) receive, process and verify the declarations of assets and liabilities required by this Act;
 - (b) receive and assess complaints of serious misconduct, abuse of authority, corruption, conflict of interest, unauthorised disclosure, unlawful access to data, unlawful surveillance or interception, retaliation against a whistleblower, fabrication or suppression of evidence, or other serious breach of the NCA Code by an NCA officer;
 - (c) investigate such matters where lawfully within its competence; and
 - (d) refer suspected criminal conduct or matters requiring independent investigation to the competent authority, the Police, the Director of Public Prosecutions or the Independent Advisory Panel, as appropriate.
- (2) (a) The Internal Affairs Division may require any NCA officer to furnish information and produce records reasonably required for an internal investigation and may request information from a relevant authority in accordance with the law applicable to that authority;
- (b) The NCA officer or relevant authority shall comply with any request lawfully made under paragraph (a).
- (2A) A requirement under subsection (2) shall not override legal professional privilege, a judicial order, or any statutory restriction on disclosure except to the extent expressly authorised by law.

- (3) The Internal Affairs Division shall ensure that every NCA officer is aware of, and receives regular training in compliance with, the NCA Code.
- (4) The Director of Internal Affairs Division shall, insofar as it relates to an NCA officer, other than an officer of the Internal Affairs Division, discharge such functions and exercise such powers as may be necessary under this Act, the Asset Recovery and Unexplained Wealth Act 2026 and any other relevant enactment, and may, for that purpose, retain the services of the Solicitor-General.
- (4A) In relation to a specific internal investigation, the Director of the Internal Affairs Division shall not be subject to a direction by the Director-General or the Senior Leadership Board as to whether an investigation is initiated, the person investigated, the evidence pursued, the findings reached or any referral made.
- (5) Where a complaint, allegation or internal investigation concerns the Director-General, Deputy Director-General, a person acting as Director-General, a Director, or conduct in which any of them may reasonably have a material conflict of interest, the Director of the Internal Affairs Division shall, for that matter, be under the operational control of and report directly to the Independent Advisory Panel.
- (6) No person who is the subject of an Internal Affairs investigation shall have access to the investigative file, the identity of a confidential complainant or witness, or the deliberations of the Division except to the extent required by law, procedural fairness or a court.
- (7) The Internal Affairs Division shall submit to the Independent Advisory Panel at least annually an anonymised statistical report on complaints, investigations, referrals, outcomes and systemic recommendations, without prejudicing ongoing investigations or protected information.

Sub-Part C - Other Departments of NCA

16. Digital Forensic Laboratory

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

- (a) examining and extracting data from digital devices secured during the course of investigation such as computers, mobile phones and storage media;
- (b) providing technical assistance for identification, collection and preservation of digital evidence, and ensuring the integrity and admissibility of evidence in Court;
- (c) performing such other duties as may be necessary to retrieve evidence linking suspects to financial crime, cybercrime and other complex, serious and organised crime, and, in relation to another offence, only where the NCA is lawfully authorised to investigate or the matter is lawfully referred under this Act, reconstructing events and supporting prosecution;
- (d) maintain documented chain-of-custody procedures, forensic imaging and hashing or equivalent integrity verification, access logs and secure evidence storage;
- (e) operate in accordance with recognised digital-forensic quality standards and maintain such accreditation, proficiency testing and validation of forensic tools and methods as may be reasonably practicable;
- (f) ensure that forensic examination is limited to the scope lawfully authorised and that data outside that scope is not used or disseminated except where lawfully authorised; and
- (g) preserve the independence and objectivity of forensic findings and ensure that an examiner shall not alter, omit or tailor a forensic conclusion to meet an investigative or prosecutorial preference.

17. NCA Secretariat

- (1) There shall be an NCA Secretariat which shall be responsible to service and support the Governance Advisory Board, the Senior Leadership Board and the Inter-Agency Coordination Board in its operational duties, and shall -
 - (a) organise and attend every meeting of the respective Board;
 - (b) prepare agendas and discussion papers of the respective Board;
 - (c) take and distribute minutes of proceedings of the respective Board;
 - (d) translate policy decisions of the respective Board into actionable plans;
 - (e) monitor progress on action items; and
 - (f) perform such other duties as may be conferred by the respective Board.
- (2) The Secretariat shall maintain separate, secure records for each Board and shall apply access controls appropriate to the sensitivity of strategic, operational, personal and intelligence information.

- (3) The Secretariat shall not alter, suppress or materially summarise a decision, dissent, legal concern or action item in a manner that changes its substance, and minutes shall identify any formal dissent where a member requires it to be recorded.
- (4) Nothing in this section shall confer on the Secretariat any power to initiate, direct, discontinue or otherwise influence an investigation or the exercise of a coercive power.

Sub-Part D - Director-General of NCA

18. Director-General

- (1) There shall be a Director-General of the NCA, who shall be responsible for the administration and operational control of the NCA.
- (2) The Director-General shall be appointed on merit and shall have substantial senior-level professional experience in one or more of criminal investigation, prosecution, financial crime, cybercrime, intelligence, asset recovery, anti-corruption, law enforcement, judicial or legal service, together with proven competence in strategic leadership, integrity, independence and accountability under public scrutiny.
- (3) Notwithstanding section 21 of the Finance and Audit Act, the Director-General shall be the accounting officer of the NCA and he shall be charged with the duty of controlling expenditure on any service in respect of which public funds have been appropriated for the NCA.
- (4) Subject to the Constitution and this Act, the Director-General shall not be subject to the direction or control of any person or authority in relation to the lawful initiation, conduct or discontinuance of an investigation, but shall remain subject to judicial supervision, the powers of the Director of Public Prosecutions, statutory audit and the governance and accountability mechanisms expressly provided by law.
- (5) The Director-General shall hold office on a full-time basis, shall not engage in any paid occupation or business inconsistent with the office, and shall disclose and appropriately manage any actual, potential or perceived conflict of interest in accordance with the NCA Code.
- (6) A person shall not, while holding office as Director-General, hold elected public office or an office in a political party.

19. Appointment of Director-General

- (1) The Director-General shall be appointed by the President acting in accordance with the advice of the Independent Advisory Panel after consultation with the Prime Minister and the Leader of the Opposition, following an open, transparent and merit-based selection process conducted against published eligibility and selection criteria.
- (2) The term of office of the Director-General shall be for a period of 4 years and a person appointed as Director-General may not serve for more than 2 terms of office.
- (3) The first appointment to the office of Director-General of the NCA shall be made in accordance with subsection (1). The person serving as Director-General of the Interim Agency may apply for and be considered for appointment on the same basis as any other eligible candidate, but shall not by reason only of holding the interim office be deemed to have been appointed to the permanent office.
- (4) Pending the first appointment under subsection (1), the Director-General of the Interim Agency may, if otherwise eligible, act as Director-General of the NCA for a period not exceeding 90 days from the commencement of this Act, unless an earlier appointment is made.
- (5) Subject to the Constitution, the Director-General may be removed from office only for inability to discharge the functions of office or for serious misconduct, and only after a fair and independent procedure prescribed by this section.
- (6) Where the Independent Advisory Panel considers that the question of removal ought to be investigated, the President shall appoint a tribunal consisting of a chairperson and not less than 2 other members who hold or have held judicial office in a court of unlimited jurisdiction in civil and criminal matters in a Commonwealth jurisdiction, or a court having jurisdiction in appeals from such a court.
- (7) The tribunal shall inquire into the matter, afford the Director-General a reasonable opportunity to be heard, and report its findings and recommendation to the President. The Director-General shall be removed only where the tribunal recommends removal.
- (8) After a matter has been referred to a tribunal, the President may, on the advice of the Independent Advisory Panel, suspend the Director-General pending the tribunal's report; any suspension shall cease if the tribunal does not recommend removal.

20. Vacancy in office of Director-General

- (1) Where the office of the Director-General is vacant, or the Director-General is absent from duty or otherwise unable to perform the duties of office, the Deputy Director-General shall act as Director-General.
- (2) Where the Deputy Director-General cannot act under subsection (1), the Independent Advisory Panel may appoint a Director who satisfies the essential eligibility requirements of section 18(2) and has no material conflict of interest to act as Director-General.
- (3) A person acting as Director-General shall discharge the functions and exercise the powers conferred on the Director-General by this Act or any other enactment.
- (4) No person shall act as Director-General by reason of a vacancy for more than 9 consecutive months, and the process for a substantive appointment under section 19 shall be commenced as soon as reasonably practicable.
- (5) During a vacancy, an acting Director-General shall not make a material alteration to the organisational structure of the NCA or make a substantive appointment to the office of Deputy Director-General or Director unless the Governance Advisory Board determines, for recorded reasons, that the step is necessary for continuity or urgent operational requirements.

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

21. Deputy Director-General

- (1) There shall be a Deputy Director-General of the NCA who shall assist the Director-General and discharge functions and exercise powers lawfully delegated to him.
- (2) The Deputy Director-General shall be subject to the lawful administrative and operational control of the Director-General, subject to this Act and to any function which the Act expressly requires to be exercised independently.
- (3) For continuity during transition, the person holding office as Director-General of the FCC immediately before commencement may, with that person's consent, serve as acting Deputy Director-General of the NCA for a period not exceeding 6 months, pending a substantive appointment under section 25(2).
- (4) Service under subsection (3) shall not confer an automatic entitlement to substantive appointment but shall not prejudice any accrued contractual, pension or employment rights preserved by this Act or any other enactment.

22. Director of Division

- (1) There shall be a Director of every Division.
- (2) Subject to this Act, every Director shall be under the lawful administrative and operational control of the Director-General.
- (3) Subsection (2) shall not authorise the Director-General to interfere with any functional independence expressly conferred by this Act, including the independent handling of internal integrity matters, professional legal advice, internal audit findings or any other function for which independence is required by law.
- (4) A direction affecting a specific investigation shall be lawful, relevant to the proper discharge of the NCA's functions and free from political, personal or other improper consideration; where the direction materially affects the initiation, scope, suspension or discontinuance of an investigation, it shall be recorded in accordance with the NCA Code, subject to operational-security safeguards.

23. Legal officers of NCA

- (1) There shall be a Director of the Legal and Advisory Division, who shall be the Chief Legal Adviser of the NCA.
- (2) The Director of the Legal and Advisory Division shall be a barrister of at least 10 years' standing.
- (3) Every barrister or attorney of the Legal and Advisory Division shall have and enjoy all the rights and privileges of a barrister or attorney, as the case may be, entitled to practise in Mauritius.
- (4) The Director and every legal officer shall be subject to the administrative control of the Director-General but shall exercise independent professional judgment when giving legal advice, interpreting the law, protecting legal professional privilege or discharging professional duties owed under the law governing legal practitioners.
- (5) No person shall direct a legal officer to alter, suppress or withhold a legal opinion for an improper purpose or to present as lawful a course of action which the legal officer reasonably considers unlawful.

- (6) Where the Chief Legal Adviser reasonably considers that a proposed or continuing course of action presents a serious and unresolved risk of illegality and the matter is not resolved internally, the Chief Legal Adviser may record the concern and, where necessary for governance oversight, report the existence and nature of the concern to the Governance Advisory Board or Independent Advisory Panel without unnecessarily disclosing privileged or operationally sensitive material.

24. Head of Unit

- (1) There shall be a Head of every Unit.
- (2) Every Head shall report to the respective Director and shall comply with every lawful directive issued within the Director's authority.
- (3) Where a Head reasonably believes that a directive is unlawful, would materially breach the NCA Code, would improperly interfere with an investigation, or would require concealment, destruction or falsification of a record, the Head may seek written clarification and refer the concern to the Legal and Advisory Division, Internal Affairs Division or other body authorised by this Act, without retaliation for doing so in good faith.
- (4) A material operational directive given orally in circumstances of urgency shall, where reasonably practicable, be reduced to writing or otherwise securely recorded as soon as practicable.

25. Appointment of NCA staff

- (1) The NCA shall employ such officers as may be necessary to discharge its functions and exercise its powers under this Act.
- (2) The Deputy Director-General and every Director shall be appointed by the NCA following an open, competitive and merit-based selection exercise conducted by a Senior Appointments Committee established by the Governance Advisory Board.
- (2A) The Senior Appointments Committee shall comprise an independent member of the Governance Advisory Board as chairperson, the Director-General, and an independent person with relevant professional experience nominated by the Independent Advisory Panel. A member with an actual or apparent conflict of interest in relation to a candidate shall disclose the conflict and take no part in the assessment of that candidate.
- (2B) The selection criteria, essential qualifications and evaluation method for a senior appointment shall be approved before applications are considered, and the Committee shall maintain a written record sufficient to demonstrate that the appointment was made on merit and without political or other improper consideration.
- (3) Other NCA officers shall be appointed following a fair and merit-based selection process conducted under a recruitment scheme approved by the Governance Advisory Board, with procedures proportionate to the grade and sensitivity of the post.
- (4) The Governance Advisory Board may establish recruitment committees and shall prescribe safeguards relating to conflicts of interest, confidentiality, equal opportunity, integrity screening, security vetting where justified by the post, record-keeping and review of recruitment decisions.
- (5) A transfer into or out of the Internal Affairs Division shall not be used as a disciplinary, retaliatory or protective measure against an officer. Such a transfer shall require the officer's consent, except where lawfully required for disciplinary or integrity reasons, and shall be approved by an independent member of the Governance Advisory Board on recorded reasons.
- (6) Subject to this Act, every NCA officer shall be subject to the lawful administrative and operational control of the Director-General; provided that this subsection shall not override the functional independence of Internal Affairs, Internal Audit or professional legal functions expressly protected by this Act.
- (7) No appointment, promotion, transfer or disciplinary decision shall be made on the ground of political affiliation, political activity lawfully undertaken outside the restrictions applicable to the post, or any other consideration unrelated to merit, integrity, performance or the lawful requirements of the office.

26. Experts of NCA

- (1) The NCA may, for a defined and lawful purpose, retain an expert, consultant or specialised body from Mauritius or abroad, including a foreign investigator, subject to appropriate vetting, conflict-of-interest, confidentiality, security and data-protection requirements.
- (1A) A person retained under subsection (1) shall not, by reason only of that retainer, exercise a power of arrest, search, seizure, compulsory production, interception, intrusive surveillance or any other coercive statutory

power, and shall not be treated as an NCA investigative officer unless lawfully appointed or authorised under this Act.

- (1B) Access by an external expert to personal data, intelligence or evidential material shall be limited to what is reasonably necessary for the assigned purpose and shall be subject to access logging, confidentiality and return or secure destruction requirements.
- (2) The NCA may make use of the services of a police officer designated by the Commissioner of Police, in accordance with the Operational Protocol and without prejudice to the Commissioner's constitutional and statutory disciplinary responsibilities for that officer.

PART III - GOVERNANCE AND ACCOUNTABILITY

Sub-Part A - Governance Advisory Board

27. Setting up of Governance Advisory Board

- (1) There shall be a Governance Advisory Board comprising - (a) an independent chairperson appointed by the President acting in accordance with the advice of the Independent Advisory Panel after consultation with the Prime Minister and the Leader of the Opposition; (b) the Director-General; (c) the Deputy Director-General; (d) the Head of the Internal Audit Unit; and (e) 3 independent members appointed by the President acting in accordance with the advice of the Independent Advisory Panel after consultation with the Prime Minister and the Leader of the Opposition.
- (1A) The independent members shall collectively provide substantial experience in at least the following areas: governance and public administration; law, human rights or data protection; audit, finance or risk; and criminal investigation, financial crime, cybercrime or intelligence oversight.
- (1B) An independent member shall not, while serving on the Board, be an NCA officer, hold elected public office or hold office in a political party, and shall disclose any actual, potential or perceived conflict of interest.
- (2) The Governance Advisory Board shall be responsible for the strategic governance and non-operational oversight of the NCA, including oversight of institutional independence, integrity, financial stewardship, risk management, internal controls, staffing frameworks and compliance with this Act.
- (3) In overseeing NCA's strategic direction, policies and priorities, the Governance Advisory Board shall assist the Director-General to -
- (a) maintain and protect the independence and integrity of the NCA and monitor safeguards against political, societal, personal or private influence;
 - (b) approve strategic priorities and resource-allocation frameworks without selecting investigative targets or directing the outcome of an individual investigation;
 - (c) scrutinise all non-pay expenditure exceeding 25 million rupees, calculated by aggregating related contracts, phases and commitments over the life of the procurement or project, and review any lower-value procurement identified by Internal Audit as presenting material risk;
 - (d) establish and review the organisational structure of the NCA;
 - (e) establish and review the grading structures, pay structures and conditions of service of NCA officers;
 - (f) issue governance guidelines, standing orders, directives and the NCA Code, provided that no such instrument may create a coercive power, lower a statutory threshold or displace a safeguard enacted by Parliament;
 - (g) issue and periodically review the Surveillance and Interception Code of Practice; a public version shall be published, while any narrowly tailored operational detail withheld on legitimate security grounds shall remain available for inspection by the Independent Advisory Panel and any court exercising jurisdiction over the relevant power;
 - (h) make recommendations to the Minister for legislative, regulatory and policy reforms for the purpose of combating financial crime, cybercrime and other complex, serious and organised crime;
 - (i) perform such other duties as may be necessary for the proper strategic management and administration of the NCA; and
 - (j) receive regular reports from Internal Audit, Internal Affairs, the Legal and Advisory Division and the Data Controller on systemic compliance risks, in a form that does not permit the Board to direct an individual investigation.
- (4) Guidelines, standing orders, directives and the NCA Code shall be published on the website of the NCA, subject to the limited treatment of sensitive operational material expressly provided in this Act.

- (5) The Board shall not direct, approve, veto, suspend or discontinue an individual investigation, identify a person for investigation, or demand access to operational material merely for case-management purposes; however, this shall not prevent the Board from receiving anonymised or appropriately protected information necessary for systemic governance, audit, integrity, legality, risk or compliance oversight.

28. Proceedings of Governance Advisory Board

- (1) The Board shall seek to decide matters by consensus and, where consensus is not reached, by a majority of the members present and voting. In the event of an equality of votes, the independent chairperson shall have a casting vote.
- (1A) The quorum shall be 4 members and shall include the independent chairperson or another independent member presiding and at least one further independent member.
- (1B) A member who has an actual, potential or perceived conflict of interest in relation to a matter shall disclose the conflict, and the Board shall determine whether that member should withdraw from the discussion or decision; the disclosure and decision shall be recorded in the minutes.
- (2) The minutes shall record material decisions, reasons where appropriate, declared conflicts and any formal dissent requested by a member, and shall be securely maintained and made available for inspection by the Independent Advisory Panel.
- (3) The Board shall publish, as part of or alongside the NCA annual report, a non-operational summary of its meetings, principal governance decisions and attendance, excluding information whose disclosure would prejudice a lawful investigation, personal-data rights, legal privilege or national security.

Sub-Part B - Senior Leadership Board

29. Setting up of Senior Leadership Board

- (1) There shall be a Senior Leadership Board comprising the Director-General as chairperson, the Deputy Director-General as vice-chairperson and the relevant Directors designated according to the matter under consideration.
- (2) The Senior Leadership Board shall be responsible for the oversight and coordination of the day-to-day operations of the NCA, including -
- (a) coordination of operational priorities and resources, provided that the Board's prior approval shall not be a condition for a duly authorised Director or investigative officer to initiate an investigation or urgent investigative measure where the statutory threshold is otherwise met;
 - (b) monitoring aggregate workload, timeliness, inter-Division coordination and resource constraints, without directing the evidential conclusion or outcome of an individual investigation; and
 - (c) planning, allocation and attribution of resources to the Divisions, Units and other requirements of the NCA.
- (2A) A decision materially affecting the suspension or discontinuance of an investigation shall be taken only in accordance with law, on recorded reasons, after appropriate legal advice where required, and without political, personal or other improper consideration; nothing in this section shall affect the constitutional and statutory functions of the Director of Public Prosecutions.
- (3) A Director responsible for investigations may initiate any lawful investigative action or measure within the Division's mandate without prior reference to the Director-General or the Board and shall notify the Board within a reasonable period, unless delayed notification is objectively necessary to protect operational security, a source, evidence or a person. Any delay and its reason shall be securely recorded. The Director-General shall not dispense with the requirement to create that record.
- (4) A member of the Senior Leadership Board shall not participate in a discussion or decision concerning an investigation where that member has a personal, financial, familial, professional or other material conflict of interest, and the recusal shall be recorded.

30. Proceedings of Senior Leadership Board

- (1) The Senior Leadership Board shall seek to decide matters by consensus and, where consensus is not reached, by a majority of the members present and voting. The Director-General or person chairing may exercise a casting vote only in relation to administrative, resource or coordination matters and not to determine the evidential conclusion, guilt, prosecution decision or lawful independence of a specific investigation.
- (2) The minutes shall record material operational-management decisions, any declared conflict or recusal, and reasons for a decision materially affecting the allocation of resources to, suspension of or discontinuance of

a specific investigation, subject to the protection of sources, privileged material, personal data and operational security.

- (3) The minutes and supporting decision records shall be securely maintained and made available for inspection by the Independent Advisory Panel for oversight purposes, but the Panel shall not by reason only of such inspection acquire power to direct the conduct or outcome of an individual investigation.

PART IV - DISCLOSURE OF IMPROPRIETY

Sub-Part A - Procedure for Disclosure of Impropriety

31. Reporting obligations

- (1) Subject to subsections (1A) to (1C), where the Commissioner of Police, the Director-General of the Mauritius Revenue Authority, the Governor of the Bank of Mauritius, the Director of the Financial Intelligence Unit, the Ombudsman, the Director of Audit or any other public official, in the discharge of official functions, has reasonable grounds to believe that a matter referred to in paragraph (a), (b) or (c) below has occurred, is occurring or is likely to occur, that person shall, as soon as reasonably practicable and to the extent permitted by law, make a disclosure of impropriety to the NCA –
- (a) a financial crime, cybercrime or other complex, serious and organised crime;
 - (b) possession of property reasonably suspected to constitute proceeds, an instrumentality or terrorist property; or
 - (c) acquisition of unexplained wealth.
- (1A) A judicial officer or the Director of Public Prosecutions may make a disclosure under this section only where such disclosure is permitted by the Constitution and any other applicable law and is compatible with judicial or prosecutorial independence and any duty of confidentiality attaching to the office.
- (1B) Any other person may voluntarily make a disclosure of impropriety to the NCA.
- (1C) Nothing in this section shall compel the disclosure of material protected by legal professional privilege, judicial confidentiality or any other privilege or immunity recognised by law.
- (2) For the avoidance of doubt, an NCA officer may make a disclosure to the NCA and, where the disclosure concerns the Director-General, Deputy Director-General, Director of the Internal Affairs Division or conduct reasonably capable of compromising an internal NCA inquiry, directly to the Independent Advisory Panel or other independent authority designated by law.

32. Procedure for making disclosure

- (1) A disclosure of impropriety may be made in writing, orally, electronically or through any secure reporting channel approved under this Act, and may be made anonymously.
- (2) A disclosure shall contain, as far as practicable and without invalidating an anonymous disclosure –
- (a) the name and secure contact details of the whistleblower, where the whistleblower chooses to provide them;
 - (b) the nature of the impropriety in respect of which the disclosure is made;
 - (c) the particulars of the person who is alleged to have committed, is committing or will commit, the impropriety;
 - (d) the time and place where the alleged impropriety took place, is taking place or is likely to take place; and
 - (e) the full name, address and description of the person, if any, who witnessed the commission of the impropriety.
- (3) (a) Where a whistleblower makes a disclosure orally, the person to whom the disclosure is made shall cause the disclosure to be recorded in writing.
- (b) The disclosure referred to in paragraph (a) shall contain the information required under subsection (2).
- (4) The NCA or other authority receiving a disclosure shall assign a confidential reference number, maintain a secure audit trail and, where contact details are available, acknowledge receipt without requiring the whistleblower to reveal more identifying information than is reasonably necessary.
- (5) The identity of a whistleblower and information capable of identifying that person shall not be disclosed except with the whistleblower's consent, by order of a Court, or where disclosure is strictly necessary for the fair determination of proceedings and appropriate protective measures have been considered.

Sub-Part B - Protection of NCA Officer as Whistleblower

33. Protection against victimisation

- (1) An NCA officer who makes a disclosure of impropriety shall not be subjected to victimisation by the NCA or any other NCA officer.
- (1A) The protection under subsection (1) applies where the NCA officer honestly and reasonably believed, at the time of the disclosure, that the information tended to show impropriety, whether or not the allegation is ultimately substantiated.
- (2) Victimisation includes any direct or indirect detrimental act or omission connected with a disclosure, including dismissal, suspension, disciplinary action, redundancy, denial of promotion or training, adverse appraisal, involuntary transfer, harassment, intimidation, discrimination, threat, interference with duties, or any other disadvantage affecting employment, professional standing or safety.
- (3) An NCA officer, as a whistleblower, shall not be considered as having been subjected to victimisation if the NCA officer against whom the complaint is directed has the legal right to take the action complained of and the action taken is shown to be unrelated to the disclosure made.
- (4) Where facts are established from which victimisation may reasonably be inferred, the NCA or person responsible for the adverse action shall bear the burden of showing, on the balance of probabilities, that the action was taken for legitimate reasons unrelated to the disclosure.
- (5) Nothing in this section protects a person who knowingly makes a false disclosure or fabricates evidence; however, a disclosure shall not lose protection merely because it is mistaken or unsubstantiated.

34. Report to Independent Advisory Panel

- (1) An NCA officer, as a whistleblower, who honestly and reasonably believes that he has been, is being, or is likely to be, subjected to victimisation, may make a complaint to the Independent Advisory Panel.
- (1A) A complaint may be made through a secure channel, directly or through a legal representative or other authorised representative, and may include a request for urgent interim protection.
- (2) A complaint shall contain, so far as practicable –
 - (a) the name, description and secure contact details of the NCA officer, without requiring disclosure of a residential address where another reliable means of contact is available;
 - (b) sufficient particulars to identify the person or persons alleged to have subjected, be subjecting or be likely to subject the whistleblower to victimisation;
 - (c) the specific acts complained of as constituting victimisation.
- (3) The Independent Advisory Panel shall protect the confidentiality of the complaint and shall restrict access to identifying information to persons for whom access is necessary for the fair and lawful conduct of the enquiry.

35. Enquiry by Independent Advisory Panel

- (1) The Independent Advisory Panel shall, on receipt of a complaint made under section 34(1), conduct an enquiry into the complaint at which the whistleblower and the person against whom the complaint is made shall be heard.
- (1A) The enquiry shall be conducted fairly, impartially and, so far as consistent with procedural fairness, confidentially. Each party shall be given reasonable notice of the substance of the case and an opportunity to respond and may be represented by a law practitioner.
- (2) The Independent Advisory Panel may, in the course of conducting an enquiry under subsection (1), make such interim order as it considers fit.
- (2A) Where urgent protection is reasonably necessary to prevent continuing or imminent victimisation, the Panel may make an interim order before the conclusion of the enquiry after giving such opportunity to be heard as is practicable in the circumstances.
- (3) After hearing the parties and other persons considered necessary, the Independent Advisory Panel shall make any order which is just and fair in the circumstances, including an order for reinstatement, reversal of a transfer or transfer of the whistleblower to another establishment, where applicable.
- (4) The Panel shall give written reasons for its determination and shall endeavour to conclude an enquiry within 90 days of receipt of the complaint; where that period is exceeded, the Panel shall record the reasons for the delay and inform the parties.

- (5) A determination under this section is subject to the supervisory jurisdiction of the Supreme Court and shall not exclude any other remedy available by law.

36. Other measures to protect NCA officer as whistleblower

- (1) The Governance Advisory Board shall, after consultation with the Independent Advisory Panel, adopt and publish an internal whistleblower protection protocol providing for confidential and anonymous reporting channels, protection against retaliation, secure record-keeping, conflict-of-interest arrangements and regular staff training.
- (2) The protocol shall provide an external reporting route to the Independent Advisory Panel where the disclosure concerns senior leadership, the Internal Affairs Division or any person responsible for administering the internal reporting channel.
- (3) The NCA shall publish annually anonymised statistics on disclosures received, categories of alleged impropriety, protective measures taken and outcomes, without revealing operationally sensitive information or the identity of any whistleblower or person under investigation.

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

Sub-Part A - Powers of NCA

37. Determination of complex, serious and organised crime

- (1) The Director-General may determine that a crime is a complex, serious and organised crime for the purposes of this Act only where he is satisfied on reasonable grounds that –
 - (a) the conduct falls within, is connected with, or is ancillary to financial crime, cybercrime, money-laundering, financing of terrorism, proliferation financing or organised criminal activity; and
 - (b) having regard to its scale, gravity, complexity, sophistication, cross-border character, organised structure, significant harm or the specialist capability required for its investigation, investigation by the NCA is reasonably necessary.
- (2) In making a determination under subsection (1), the Director-General may take into account –
 - (a) the need for significant international cooperation;
 - (b) the use of sophisticated digital, financial or corporate structures;
 - (c) a substantial risk of dissipation, concealment or cross-border movement of proceeds or evidence;
 - (d) the involvement of an organised group; and
 - (e) any other objectively relevant factor relating to complexity, seriousness or organised criminality.
- (3) The fact that a person is a politically exposed person, whether as a victim, witness or suspect, shall not of itself be sufficient to bring a matter within the jurisdiction of the NCA.
- (4) The fact that a matter is connected or ancillary to an existing NCA investigation, or that investigation by the NCA is considered to be in the public interest, shall not of itself be sufficient unless the requirements of subsection (1) are satisfied.
- (5) A determination under this section shall be recorded in writing with sufficient reasons to demonstrate the statutory basis for NCA jurisdiction, subject to such lawful redactions as may be necessary to protect an ongoing investigation, intelligence source or third party.
- (6) Nothing in this section excludes the jurisdiction of a Court to determine whether a power under this Act was exercised within the lawful jurisdiction of the NCA.

38. Investigation by NCA or other investigative body

- (1) Subject to this Act, the NCA shall investigate financial crime, cybercrime and other complex, serious and organised crime falling within its lawful jurisdiction.
- (2) Where the NCA considers that an investigation should be conducted by the Police or another investigative body, or jointly with such body, the Director-General shall record the decision and reasons and proceed in accordance with the Operational Protocol, after consultation with the Commissioner of Police or the head of the other investigative body concerned.
- (3) The NCA shall not take over an investigation being lawfully conducted by the Police or another investigative body unless –
 - (a) the Commissioner of Police or the head of that body agrees in writing; or

(b) the matter is otherwise transferred in accordance with an express provision of an enactment.

Where agreement is not reached, the agencies may conduct coordinated or parallel investigations within their respective lawful jurisdictions in accordance with the Operational Protocol.

- (4) Where, during an investigation, the Police or another investigative body reasonably suspects that conduct falls within the jurisdiction of the NCA, it shall notify the NCA as expeditiously as practicable, without being required to disclose material where disclosure would be unlawful or would materially prejudice an urgent operational step.
- (5) Where an investigation is transferred or conducted jointly, the participating bodies shall make written arrangements for leadership, decision-making, evidence custody, disclosure obligations, information security, arrest and search responsibilities, and preservation of the continuity and integrity of evidence.
- (6) Nothing in this section authorises the NCA or the Director-General to direct the Commissioner of Police or the head of another investigative body in the exercise of powers conferred independently by the Constitution or another enactment.
- (7) An NCA investigative officer may exercise only a coercive, search, seizure, arrest, detention, interception or other investigative power expressly conferred on that officer by this Act or by another enactment which expressly applies that power to the NCA or an NCA investigative officer.

39. Incidental offences and effect of allocation errors

- (1) Where, during an NCA investigation, an offence outside the ordinary jurisdiction of the NCA is detected, the NCA may investigate that offence only to the extent that it is inseparable from, or reasonably necessary to advance or preserve evidence in, the principal investigation; otherwise the matter shall be referred promptly to the Police or other competent investigative body.
- (2) A defect in the administrative allocation of an investigation between the NCA, the Police or another investigative body shall not, by itself, invalidate an investigation or evidence lawfully obtained where no substantial prejudice has resulted.
- (3) Subsection (2) shall not validate an act done without lawful authority, cure a breach of a constitutional right, exclude judicial review, prevent a Court from excluding unlawfully obtained evidence, or restrict any remedy otherwise available by law.

Sub-Part B - General Investigation Powers of NCA

40. NCA investigative officer

- (1) A warrant card shall be issued to every NCA investigative officer and shall be evidence of his authorisation as an investigative officer.
- (1A) No officer shall exercise a coercive power under this Act unless designated in writing for that class of power and trained in the lawful, proportionate and rights-respecting exercise of that power.
- (1B) Before exercising a coercive power, an NCA investigative officer shall, unless impracticable because of an immediate operational risk, identify himself by warrant card and state the statutory authority and general purpose for which the power is exercised.
- (2) Where this Act expressly authorises the use of force, an NCA investigative officer may use no more force than is strictly necessary and proportionate to achieve a lawful purpose, having regard to the circumstances and the rights and safety of all persons affected.
- (3) Any use of force shall be recorded as soon as practicable, including the reason for its use, the nature and degree of force used, any injury reported or observed and any medical assistance provided or offered.
- (4) Force shall not be used for the sole purpose of compelling a person to make a statement, answer a question or surrender material which that person is lawfully entitled to withhold.

41. Questioning and production of evidence

- (1) For the purpose of an investigation within the lawful jurisdiction of the NCA, an NCA investigative officer may by written notice require a person reasonably believed to possess relevant information or material –
 - (a) to attend for examination or provide a written statement; or
 - (b) to produce specified material evidence relevant to the investigation.
- (2) A notice under subsection (1) shall state –
 - (a) the statutory authority under which it is issued and sufficient particulars of the investigation to enable the recipient to understand the requirement without prejudicing the investigation;
 - (b) the information or material required with reasonable specificity;

- (c) the date, time and place for compliance, allowing a reasonable period except where urgency is justified and recorded;
 - (d) the right to consult and be accompanied by a law practitioner;
 - (e) the rights preserved by section 42 and legal professional privilege; and
 - (f) the consequences of non-compliance.
- (3) A person served with a notice shall comply, subject to section 42, legal professional privilege and any other lawful privilege or immunity, and may apply to a Judge in Chambers to vary or set aside a notice that is unlawful, unduly burdensome, disproportionate or insufficiently specific.
 - (4) Material produced may be retained only for so long as is reasonably necessary for the investigation, prosecution or related proceedings. The NCA shall provide a receipt, preserve integrity and chain of custody, permit reasonable access to copies where lawful, and return original material when continued retention is no longer necessary or authorised by a Court.
 - (5) Further attendance may be required only by a further written notice or by agreement, and questioning shall be conducted at reasonable times and for reasonable periods with appropriate breaks.
 - (6) A person who wilfully and without reasonable excuse fails to comply with a lawful notice, after having been given a reasonable opportunity to comply, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 2 years.
 - (7) A person who, knowing that material is relevant to an investigation or is required by a lawful notice, intentionally conceals, destroys, alters, tampers with, removes or disposes of that material for the purpose of obstructing the investigation shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years.

42. Privilege against self-incrimination and protected material

- (1) A person may refuse to answer a question, make a statement or produce material where doing so would tend to incriminate that person, and may refuse to disclose material protected by legal professional privilege or any other privilege recognised by law.
- (2) No adverse inference shall be drawn solely from the lawful exercise of a right under subsection (1).
- (3) The Director of Public Prosecutions may, on a written request setting out the reasons, give a written undertaking that a person will not have compelled answers, statements or material, or evidence derived directly or indirectly from them, used against that person in criminal proceedings, except proceedings for perjury, knowingly giving false evidence or an offence consisting of failure to comply with the terms of the undertaking.
- (4) A person shall not be compelled to provide self-incriminating information pursuant to an undertaking unless the person has been informed in writing of the scope and effect of the undertaking and has had a reasonable opportunity to obtain legal advice.
- (5) Where an undertaking is given under subsection (3), no Court shall admit against that person evidence prohibited by the terms of the undertaking, subject to the exceptions expressly stated in the undertaking and this section.

43. Warrant for entry, search and seizure

- (1) An NCA investigative officer may enter and search private premises, search a person on those premises, access or search a computer system, or seize material evidence only under a warrant issued by a Judge in Chambers, except to the extent that another enactment expressly authorises the particular act in the circumstances.
- (2) An application for a warrant shall be made by an NCA investigative officer with the written approval of the Director-General or Deputy Director-General and shall be supported by an affidavit setting out the facts relied upon, the offence under investigation, the premises, person, system or data to be searched, the material sought and the reasons why the measure is necessary and proportionate.
- (3) The Judge in Chambers may issue a warrant only where satisfied on reasonable grounds that –
 - (a) an offence within the lawful jurisdiction of the NCA has been or is reasonably suspected to have been committed;
 - (b) relevant material evidence is likely to be found at the place, on the person, or in the system specified;
 - (c) the scope of the search is sufficiently particularised; and
 - (d) the search and any proposed seizure are necessary and proportionate in all the circumstances.

- (4) A warrant shall specify, so far as practicable, the premises, person, computer system or account to which it relates, the categories of material sought, the powers authorised, the period within which it may be executed and any conditions imposed by the Judge.
- (5) Where, during an authorised search of a computer system, an officer has reasonable grounds to believe that specified data within the scope of the warrant is stored in another system in Mauritius and is lawfully accessible from the system being searched, access to the other system may occur only where the warrant expressly authorises such extension or the Judge grants a further or varied authorisation.
- (6) Before a search, a copy of the warrant shall, as far as practicable and subject to any judicially authorised delay, be provided to the owner or occupier or authorised agent, and the search shall, where practicable, be conducted in that person's presence.
- (7) A person on the premises may be searched only where there are reasonable grounds to believe that the person has on his person material falling within the warrant, and the search shall be conducted with due respect for dignity and privacy.
- (8) In relation to digital material, an officer may seize, secure, copy or render inaccessible only material reasonably within the scope of the warrant and shall use appropriate forensic measures to preserve integrity, minimise access to unrelated personal data and maintain an auditable chain of custody.
- (9) Where material reasonably appears to be subject to legal professional privilege, it shall, so far as practicable, be segregated and sealed and shall not be examined by the investigative team unless a Judge determines that the material is not privileged or otherwise lawfully permits examination subject to safeguards.
- (10) The NCA shall provide an inventory or receipt for property or data seized and shall make a return to the Judge, within such period as the Judge directs, identifying the warrant executed and the material seized.
- (11) A person required to provide reasonable technical assistance in executing a warrant shall not be compelled to disclose information protected by section 42 or legal professional privilege.

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

- (1) Where an NCA investigative officer has reasonable grounds to suspect that –
 - (a) a bank, financial institution or cash dealer has failed to keep a business transaction record as required under section 17 of the Financial Intelligence and Anti-Money Laundering Act;
 - (b) a bank, financial institution, cash dealer or member of a relevant profession or occupation has failed to report a suspicious transaction as required under section 14 of the Financial Intelligence and Anti-Money Laundering Act; or
 - (c) a bank, financial institution, cash dealer or member of a relevant profession or occupation is in possession of any material evidence which may assist the NCA in an investigation,
 he may apply to the Judge in Chambers for an Order authorising entry, search and seizure to the extent specified in the Order.
- (1A) The Judge shall not issue an Order unless satisfied that the statutory ground relied upon is supported by reasonable grounds, that relevant material is likely to be found, and that the proposed search is necessary, proportionate and sufficiently specific as to premises, electronic devices, accounts, records or categories of material.
- (2) An application under subsection (1) shall be supported by an affidavit by the NCA investigative officer disclosing the reason why an Order is sought under this section.
- (3) An Order may include conditions governing the time and manner of execution, forensic copying, protection of unrelated personal data, handling of material claimed to be legally privileged, and the making of an inventory or return to the Judge after execution.
- (4) The safeguards in section 43 relating to identification, scope, digital integrity, privileged material and receipts shall apply, with such modifications as are necessary, to a search under this section.

45. Seizure and preservation of property

- (1) An NCA investigative officer may seize property where –
 - (a) seizure is authorised by a warrant or Order of a Court; or
 - (b) while lawfully present at a place, the officer has reasonable grounds to believe that the property is evidence of an offence or constitutes proceeds, an instrumentality or terrorist property and immediate seizure is necessary to prevent concealment, destruction, dissipation or removal.

- (2) Where property is seized under subsection (1)(b) without prior judicial authorisation, the NCA shall, within 72 hours or as soon as reasonably practicable thereafter where exceptional circumstances are recorded, apply to a Judge in Chambers for confirmation of continued seizure. Unless confirmed, the property shall be returned, subject to any other lawful basis for detention.
- (3) The NCA shall make a contemporaneous record of property seized and provide a receipt identifying the property, the legal basis for seizure, the date and place of seizure and a contact point for applications concerning return or access.
- (4) Property shall be stored securely and in a manner that preserves its condition, evidential integrity and chain of custody. The Director-General shall not direct the custody of property in a manner inconsistent with a Court order or statutory asset-management regime.
- (5) A person claiming an ownership, possessory or other lawful interest in seized property may apply to a Judge in Chambers for return, access, variation of restrictions or other appropriate relief, and the NCA shall bear the burden of establishing the continuing legal basis and necessity for retention.
- (6) Any direction to a third party not to dispose of or deal with property shall lapse after 7 days unless confirmed or replaced by an Order of a Court or by an Order made under the Asset Recovery and Unexplained Wealth Act 2026 or another applicable enactment.
- (7) The necessity for continued retention of seized property shall be reviewed at reasonable intervals and property shall be returned when no longer required for investigation, prosecution, forfeiture or another lawful purpose.
- (8) In this section, 'property' includes property reasonably believed to be proceeds, an instrumentality or terrorist property.

46. Disclosure and preservation of account and customer information

- (1) Where an NCA investigative officer has reasonable grounds to believe that specified account or customer information is relevant and of substantial value to an investigation within the lawful jurisdiction of the NCA, the officer may, by ex parte application supported by affidavit, apply to the Judge in Chambers for an Order directing a financial institution or member of a relevant profession or occupation to provide that information.
- (2) The Judge may issue an Order only where satisfied that –
 - (a) the information sought is materially relevant to a specified investigation or contemplated criminal proceedings;
 - (b) the request is necessary and proportionate;
 - (c) the categories of information, account, person and relevant time period are described with reasonable specificity; and
 - (d) appropriate safeguards have been considered for legally privileged, confidential and unrelated personal data.
- (3) An Order may require information to be provided in an accessible form, may specify the period for compliance and may prohibit notification of the subject for a period fixed by the Judge where such notification would create a substantial risk of prejudicing the investigation.
- (4) A financial institution or member of a relevant profession or occupation that, without reasonable excuse, fails to comply with an Order under this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees.
- (5) No Order shall require a law practitioner or law firm to disclose a communication, document or material protected by legal professional privilege, unless the Judge is satisfied that privilege does not attach under the law, including because the communication or material was made or used for the purpose of furthering a crime or fraud. Where privilege is disputed, the Judge may direct that the material be sealed and reviewed by an independent person or by the Court before disclosure to the investigative team.
- (6) The NCA may, where there is a real risk that relevant material will be altered, destroyed, concealed or rendered inaccessible, issue a written preservation notice requiring specified material to be preserved for a period not exceeding 30 days. Any extension shall require an Order of a Judge in Chambers.
- (7) A preservation notice shall not authorise the NCA to inspect or obtain the preserved material except pursuant to a lawful power or Court order.
- (8) Information obtained under this section shall be processed only for a lawful investigation, prosecution or related proceeding, subject to applicable data-protection principles, access controls, audit logging and retention limits.
- (9) In this section –

‘account information’ means information relating to an account held in a financial institution by a person solely or jointly with another person, including details pertaining to financial transactions;

‘customer information’ means information as to whether a person holds or has held an account, information lawfully held for financial-crime compliance purposes, and such other particulars concerning the account or holder as are specified in an Order;

‘financial institution’ has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act and includes a bank;

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

Sub-Part C - Data Inspection

47. Expedited preservation and partial disclosure of traffic data

(1) Where an NCA investigative officer has reasonable grounds, recorded in writing, to suspect that specified traffic data in the possession or control of a person is relevant and necessary to a specified investigation into a financial crime, a cybercrime or other complex, serious and organised crime, and that there is a real risk that the data may be modified, lost, destroyed or rendered inaccessible, the officer may serve a written preservation notice on that person.

(1A) A notice under subsection (1) shall identify, so far as reasonably practicable –

- (a) the data or category of data to be preserved;
- (b) the computer system, account, service or communication to which it relates;
- (c) the investigation reference;
- (d) the period of preservation; and
- (e) any reasonable security or confidentiality requirement necessary to preserve the integrity of the data or avoid prejudice to the investigation.

(1B) A notice may require –

- (a) the expeditious preservation of the specified traffic data; and
- (b) disclosure only of the minimum traffic data strictly necessary to identify the service provider or providers and the path through which the communication was transmitted.

A notice under this section shall not of itself authorise disclosure of content data or subscriber information beyond what is strictly necessary for paragraph (b).

(2) Data preserved under this section shall be preserved, and its integrity maintained, for a period not exceeding 90 days.

(3) The Judge in Chambers may, on application supported by affidavit, extend preservation for one or more further periods not exceeding 90 days each where satisfied that the extension is necessary and proportionate for a specified investigation or prosecution and that the risk referred to in subsection (1) continues to exist.

(4) A confidentiality requirement shall apply only where necessary to avoid a material risk of prejudice to the investigation and only for the period specified in the notice or by the Judge in Chambers.

(5) Preservation under this section does not authorise the NCA to access, inspect or use the preserved data. Any further disclosure or access shall require lawful authority under section 48 or another applicable enactment or court order.

(6) A person served with a notice may apply to the Judge in Chambers to vary or discharge the notice on the ground that it is unlawful, disproportionate, technically impossible or unduly burdensome, without suspending an obligation to take reasonable steps to prevent destruction of the data pending determination.

(7) The NCA shall maintain an auditable register of preservation notices and shall provide anonymised annual statistics on their use to the Independent Advisory Panel.

48. Production Order

(1) An NCA investigative officer may apply to the Judge in Chambers, by affidavit, for a Production Order compelling a person in Mauritius to produce specified computer data in that person’s possession or control, or a service provider offering services in Mauritius to produce specified subscriber information.

(2) The Judge in Chambers shall not issue an Order unless satisfied that –

- (a) there are reasonable grounds to believe that the specified data exists and is in the possession or control of the person to whom the Order is directed;

- (b) the data is relevant and of material value to a specified investigation or prosecution for a financial crime, a cybercrime or other complex, serious and organised crime;
 - (c) production is necessary and proportionate to the legitimate investigative purpose pursued; and
 - (d) the Order is sufficiently specific and does not require the disclosure of material protected by legal professional privilege or any other privilege recognised by law.
- (3) An Order shall specify the person or service provider to whom it is directed, the data to be produced, the form and manner of production, the time for compliance, any confidentiality requirement and any condition necessary to protect the rights and legitimate interests of third parties.
 - (4) No Order shall require a person to create data which does not exist, to develop a technical capability which the person does not possess, or to introduce a systemic weakness or vulnerability into a computer system.
 - (5) Where material is claimed to be privileged, it shall be placed under seal and shall not be examined by the NCA unless and until the Judge in Chambers determines that the material is not privileged or otherwise permits examination according to law.
 - (6) A person affected by an Order may apply to the Judge in Chambers to vary or discharge it where compliance is impossible, unduly burdensome, overbroad or otherwise unlawful.
 - (7) Data produced under this section shall be handled in accordance with section 52 and with applicable data-protection and evidential requirements.

49. Real-time collection of traffic data

- (1) An NCA investigative officer may, with the written approval of the Director-General, apply by affidavit to the Judge in Chambers for an Order authorising the targeted real-time collection or recording of traffic data associated with specified communications.
- (2) The Judge in Chambers shall issue an Order only where satisfied that –
 - (a) there are reasonable grounds to suspect that a specified financial crime, cybercrime or other complex, serious and organised crime has been or is being committed;
 - (b) the traffic data sought is likely to be of substantial value to the investigation or prosecution;
 - (c) real-time collection is necessary and proportionate; and
 - (d) the investigative objective cannot reasonably be achieved by a less intrusive measure.
- (3) An Order shall specify –
 - (a) the offence and investigation to which it relates;
 - (b) the person, account, device, service or communication to be targeted, so far as known;
 - (c) the categories of traffic data authorised to be collected;
 - (d) the service provider, where applicable;
 - (e) the technical method authorised;
 - (f) the date on which collection may commence; and
 - (g) a period not exceeding 30 days.
- (4) The Judge may compel a service provider, within its existing technical capabilities, to effect the authorised collection or to cooperate with and assist the NCA. No Order shall require the provider to introduce a systemic weakness, vulnerability or generalised interception capability into its systems.
- (5) A confidentiality requirement may be imposed only where necessary to protect the investigation and shall be limited in duration.
- (6) An Order may be renewed only on a fresh application demonstrating continuing necessity and proportionality, and each renewal shall not exceed 30 days.
- (7) The NCA shall apply data-minimisation measures, maintain an auditable record of collection and access, and delete or irreversibly anonymise data not relevant to the authorised purpose as soon as reasonably practicable, subject to any legal obligation to preserve evidence.
- (8) Where collection is reasonably likely to capture legally privileged or otherwise legally protected confidential communications, that fact shall be disclosed to the Judge, who shall impose additional handling safeguards.

50. Interception of content data

- (1) An NCA investigative officer may, with the written approval of the Director-General, apply by affidavit to the Judge in Chambers for an Order authorising the targeted interception, collection or recording in real time of specified content data.

- (2) The Judge in Chambers shall not issue an Order unless satisfied that –
 - (a) there are reasonable grounds to suspect that a specified financial crime, cybercrime or other complex, serious and organised crime has been or is being committed;
 - (b) the interception is likely to obtain evidence of substantial value or information necessary to prevent the continuation of that crime;
 - (c) the interception is necessary and proportionate, having regard to the seriousness of the offence, the extent of the expected intrusion and the rights of persons not under investigation; and
 - (d) less intrusive investigative measures have been tried and failed, are unlikely to succeed, or would create a substantial risk to the investigation or to life or safety.
- (3) An Order shall identify, so far as reasonably practicable, the target, account, device, service or communication; the offence; the nature of the content data authorised to be intercepted; the technical method; the service provider, if any; and the date of commencement and duration of the interception.
- (4) An Order shall not authorise bulk, indiscriminate or untargeted interception and shall be valid for no more than 30 days.
- (5) The Judge may compel a service provider, within its existing technical capabilities, to carry out or assist with the interception. No Order shall require the introduction of a systemic weakness, vulnerability, backdoor or generalised interception capability.
- (6) A renewal shall require a fresh application showing continuing necessity and proportionality and shall not exceed 30 days.
- (7) The NCA shall employ reasonable minimisation procedures to reduce the acquisition, retention, dissemination and use of communications unrelated to the authorised purpose.
- (8) Where interception is reasonably likely to obtain legally privileged or otherwise legally protected confidential communications, the application shall expressly disclose that risk and the Judge shall impose special handling, sealing and review arrangements. Material determined to be legally privileged shall not be used for investigative or evidential purposes.
- (9) A confidentiality direction to a service provider shall be limited to what is necessary to protect the investigation and shall remain subject to variation by the Judge in Chambers.
- (10) The NCA shall maintain complete audit records of the making, renewal, execution, access, dissemination and termination of every interception Order.

51. Deletion or disabling-access Order

- (1) The Judge in Chambers may, on application by an NCA investigative officer supported by affidavit, order specified computer data to be disabled from access, removed or, where strictly necessary, deleted only where satisfied that –
 - (a) the specified data is itself unlawful to possess, publish, distribute or make available under an enactment identified in the application;
 - (b) continued availability of the data would constitute or facilitate a continuing offence or create a serious and identifiable harm; and
 - (c) the measure ordered is necessary and proportionate.
- (2) The application shall identify the data, its location, the person or service provider believed to control it, the legal basis on which it is alleged to be unlawful and the technical measure sought.
- (3) Unless the Judge is satisfied that notice would create a real risk of destruction of evidence, flight, serious harm or material prejudice to an investigation, the person whose rights are directly affected shall be given a reasonable opportunity to be heard before a final deletion Order is made.
- (4) Where an Order is made without notice, the Judge shall provide for notice as soon as the grounds for secrecy no longer apply and the affected person may apply to vary or discharge the Order.
- (5) The Judge shall prefer the least intrusive effective measure. Temporary disabling of access or preservation shall be ordered instead of permanent deletion where it would adequately meet the lawful purpose.
- (6) No data required as evidence in an investigation, prosecution, appeal or other judicial proceeding shall be destroyed. Where necessary, a verified forensic copy shall be preserved under seal or such other safeguards as the Judge directs.
- (7) An Order shall be technically specific and shall not authorise the deletion, alteration or destruction of unrelated lawful data.

52. Purpose limitation, retention and access to computer data

- (1) Computer data obtained under this Act shall be collected, accessed, used and disclosed only for the specific lawful purpose for which it was obtained, except as provided in this section.
- (2) Data may be used or disclosed for a different criminal investigation or prosecution only –
 - (a) pursuant to an Order of a Court finding the further use necessary and proportionate; or
 - (b) where the use is immediately necessary to prevent a real and imminent risk of death or serious bodily injury, in which case written approval shall be obtained from the Director-General or Deputy Director-General and the Judge in Chambers shall be informed as soon as reasonably practicable.
- (3) Nothing in this section authorises further use or disclosure merely because it is said to be in the “public interest”. Any further use must have a specific legal basis and satisfy applicable constitutional and data-protection requirements.
- (4) The NCA shall implement access controls, security measures and auditable logs showing who accessed, copied, disclosed, altered or exported data obtained under this Part.
- (5) Data shall be retained only for so long as reasonably necessary for the authorised investigation, prosecution, appeal, asset-recovery proceeding or other lawful purpose. Retention shall be periodically reviewed and data no longer required shall be securely deleted or irreversibly anonymised, subject to any legal obligation to preserve a record or evidence.
- (6) Subject to subsection (7), a person who had lawful custody or control of a computer system or data seized or copied by the NCA may, by written request, obtain access to or a copy of data reasonably required for legitimate personal or business purposes.
- (7) Access may be postponed or refused only to the extent that a specified legal ground exists, including a real risk of prejudicing an investigation or proceeding, facilitating an offence, disclosing protected information or compromising another person’s rights. The reasons shall be recorded in writing and the person may apply to the Judge in Chambers for review.
- (8) Processing under this section shall remain subject to the Data Protection Act and to any lawful restriction or exception applicable to criminal investigations.

Sub-Part D - Specialised Investigative Techniques

53. Controlled operation and directed surveillance

- (1) An NCA investigative officer may use a controlled operation or directed surveillance only pursuant to a written authorisation stating the offence under investigation, the objective of the operation, the persons or activity targeted, the technique authorised and the period of authorisation.
- (2) The Director-General may authorise a controlled operation only where satisfied that it is necessary and proportionate for the investigation of a specified financial crime, cybercrime or other complex, serious and organised crime and that the objective cannot reasonably be achieved by less intrusive means.
- (3) Where a controlled operation contemplates conduct which, but for lawful authorisation, would constitute a criminal offence, the prior written consent of the Director of Public Prosecutions shall be obtained. No authorisation may permit conduct intended to cause death or serious bodily injury, a sexual offence, the fabrication or planting of evidence, perjury, the obstruction or perversion of justice, or conduct expressly prohibited from authorisation by another enactment.
- (4) A controlled operation shall not be used to induce a person to commit an offence which that person would not otherwise have intended to commit. Nothing in this subsection prevents officers from providing an opportunity to a person already willing to engage in unlawful conduct, subject to the ordinary law.
- (5) Directed surveillance from a public place may be authorised by the Director-General for a period not exceeding 7 days. Surveillance extending beyond 7 days in any 30-day period, involving systematic location tracking, or using technology capable of revealing intimate or highly sensitive private information shall require an Order of the Judge in Chambers applying the principles in section 54.
- (6) Every authorisation shall be reviewed before renewal, and a complete operational log shall be maintained for subsequent audit by the Internal Affairs Division and inspection by the Independent Advisory Panel, without permitting either body to direct the investigation.
- (7) In this section –

“controlled operation” means a lawfully authorised operation in which conduct is permitted for the purpose of identifying, preventing or obtaining evidence of participation in a specified offence;

“directed surveillance” means planned or systematic monitoring, observing or listening from a public place where the operation is likely to obtain private information about a person.

54. Intrusive surveillance, covert human intelligence and equipment interference

- (1) An NCA investigative officer may, with the written approval of the Director-General, apply by affidavit to the Judge in Chambers for an Order authorising –
 - (a) intrusive surveillance;
 - (b) the conduct and use of a covert human intelligence source; or
 - (c) targeted equipment interference,
 for the purpose of gathering intelligence or evidence in a specified investigation into a financial crime, a cybercrime or other complex, serious and organised crime.
- (2) The Judge shall not grant an Order unless satisfied that –
 - (a) there are reasonable grounds to suspect that the specified offence has been or is being committed, or is about to be committed in circumstances presenting a real and imminent risk;
 - (b) the technique is likely to obtain information of substantial value to the investigation or to prevent the commission or continuation of the specified offence;
 - (c) the technique is necessary and proportionate;
 - (d) the objective cannot reasonably be achieved by a less intrusive measure; and
 - (e) the proposed safeguards adequately protect persons not under investigation and any legally privileged or otherwise legally protected confidential material.
- (3) An Order shall specify the offence, target or subject, premises, device or system so far as known, the technique authorised, the information sought, any conduct expressly authorised, the safeguards required, and the commencement and expiry of the authority. No Order shall remain in force for more than 30 days.
- (4) A renewal shall require a fresh application and fresh findings of necessity and proportionality and shall not exceed 30 days.
- (5) Targeted equipment interference shall not authorise bulk or indiscriminate access, interference with unrelated systems except to the minimum technically unavoidable extent, or the creation of a systemic weakness, vulnerability or generalised access mechanism.
- (6) Where a covert human intelligence source is authorised, the NCA shall appoint a designated handler and controller, undertake and periodically review a risk assessment, keep a secure record of tasking and contact, and take reasonable measures for the safety and welfare of the source. A source shall not be authorised to cause death or serious bodily injury, commit a sexual offence, fabricate evidence, commit perjury, obstruct or pervert justice, or induce a person to commit an offence that the person would not otherwise have intended to commit.
- (7) Where the operation is reasonably likely to obtain legally privileged material or other confidential material specially protected by law, the application shall expressly disclose that risk. The Judge shall impose a sealing, filtering or independent-review procedure and material determined to be legally privileged shall not be used for investigative or evidential purposes.
- (8) Information incidentally obtained about persons outside the authorised scope shall not be retained or disseminated beyond what is strictly necessary for the authorised purpose or another purpose permitted by a court.
- (9) The NCA shall keep complete audit records of every application, Order, renewal, execution, access, dissemination and termination under this section. The Independent Advisory Panel may inspect compliance records but shall not direct or interfere with individual operations.
- (10) In this section –

“covert human intelligence source” means a person who covertly establishes or maintains a relationship for the purpose of obtaining or disclosing information to assist a lawful investigation;

“equipment interference” means targeted remote or physical interference with a specified computer, device, cable, wire, storage medium or related equipment for the purpose of obtaining communications, equipment data or other specified information;

“intrusive surveillance” means monitoring, observing or listening carried out from within private premises, a private vehicle or private property, or by use of a device that intrudes into such a place.

55. Evidence gathered during investigative techniques

- (1) Evidence obtained under sections 53 and 54 shall not be admissible merely by reason of having been obtained under those sections. Its admissibility shall be determined by the Court in accordance with the Constitution, this Act, the law of evidence and the requirements of a fair trial.
- (2) Where the lawfulness of the acquisition of evidence is reasonably challenged, the prosecution shall make available to the Court sufficient material to enable the Court to determine whether the relevant authorisation, Order and statutory safeguards were complied with, subject to any lawful protective order necessary to safeguard sensitive information.
- (3) The Court may exclude evidence, or make such other order as justice requires, where evidence was obtained in material breach of this Act, where integrity or chain of custody has not been established, or where admission would render the proceedings unfair.
- (4) Nothing in this section renders legally privileged material admissible contrary to law.

Sub-Part E - Arrest and Detention

56. Powers of arrest

- (1) An NCA investigative officer may arrest a person without warrant only where the officer has reasonable grounds to suspect that the person has committed, is committing, or is about to commit a financial crime, cybercrime or other complex, serious and organised crime and the arrest is necessary for one or more of the purposes set out in subsection (2).
- (2) The purposes are –
 - (a) preventing the commission or continuation of the offence or serious injury or loss;
 - (b) preventing destruction, concealment or interference with material evidence;
 - (c) preventing intimidation or interference with a witness;
 - (d) preventing the person from absconding;
 - (e) ascertaining the person's identity where it cannot reasonably be established otherwise; or
 - (f) bringing the person promptly before a court where required by law.
- (3) At the time of arrest or as soon as reasonably practicable, the officer shall identify himself as an NCA investigative officer, inform the person in a language the person understands of the fact and reasons for the arrest, give any caution required by law and inform the person of the right to consult a legal representative.
- (4) Any force used in effecting an arrest shall be no more than is reasonably necessary and proportionate in the circumstances and shall comply with section 40.
- (5) Where a person fails, without reasonable excuse, to comply with a notice under section 41(1), the NCA may apply to a Magistrate or Judge for a warrant to secure the person's attendance. Non-attendance alone shall not authorise warrantless arrest by an NCA investigative officer.
- (6) Every arrest shall be recorded without delay, including the time, place, grounds, arresting officer, use of force if any, property taken from the person and the time and place at which the person is transferred into police custody or released.

57. Custody following arrest

- (1) A person arrested by an NCA investigative officer shall, unless lawfully released, be taken without undue delay to a police station or other place of lawful custody and shall thereafter be detained, released or brought before a court in accordance with the Constitution and the law governing arrest, custody and bail.
- (2) The Director-General or any NCA officer shall not have power, merely by virtue of this Act, to grant, refuse or condition bail or parole, or to direct the continuation of police detention. Decisions concerning police custody and release shall be taken by the authority empowered by law and remain subject to judicial control.
- (3) A person in custody shall be afforded reasonable facilities to consult a legal representative of his choice and shall be informed of and afforded such other rights as are guaranteed by the Constitution or any other enactment, including access to necessary medical attention and communication with a relative or other appropriate person, subject to lawful and proportionate restrictions.
- (4) Any questioning by the NCA while a person is in police custody shall be recorded in the custody record and conducted in accordance with applicable safeguards governing caution, legal representation, voluntariness and treatment of detained persons.

Sub-Part F - Decision of Director of Public Prosecutions

58. Referral to Director of Public Prosecutions

- (1) After conclusion of an investigation, the Director-General shall submit to the Director of Public Prosecutions a complete investigation file which shall include –
 - (a) all material statements, information and evidence obtained in the course of the investigation, whether inculpatory or exculpatory;
 - (b) an indexed description of physical, documentary and digital evidence and its chain of custody;
 - (c) copies or particulars of material warrants, Orders and compulsory notices used in the investigation;
 - (d) any material fact known to the NCA that may affect the legality, reliability or admissibility of evidence; and
 - (e) any recommendation of the NCA, clearly identified as non-binding.
- (2) After considering the file, the Director of Public Prosecutions may, in the independent exercise of constitutional and statutory functions –
 - (a) advise or institute prosecution;
 - (b) require or request such further investigation as is lawfully necessary;
 - (c) advise that no further action be taken; or
 - (d) take any other step permitted by law.
- (3) The NCA shall respond promptly to any lawful request for further information or investigation from the Director of Public Prosecutions, while ensuring that all further investigative steps remain within the powers and safeguards of this Act.
- (4) The Director-General may seek legal advice from the Director of Public Prosecutions during an investigation. Nothing in this Act shall require the Director of Public Prosecutions to disclose privileged prosecutorial deliberations or shall be construed as subjecting the Director of Public Prosecutions to the direction or control of the NCA.

59. Prosecution

- (1) No prosecution for a financial crime, cybercrime, other complex, serious and organised crime, or an offence under this Act shall be instituted, continued, discontinued or materially altered except by, or under the authority of, the Director of Public Prosecutions in accordance with the Constitution and any other applicable law.
- (2) A prosecution may be conducted by the Director of Public Prosecutions, an officer acting under the Director's authority, or such barrister as the Director of Public Prosecutions may specifically instruct or authorise in writing for the case.
- (3) A barrister employed by the NCA may conduct a prosecution only where –
 - (a) specifically designated in writing by the Director of Public Prosecutions;
 - (b) acting under the direction and control of the Director of Public Prosecutions for the purposes of that prosecution; and
 - (c) the barrister has not personally participated in investigative decisions in the case and no actual or apparent conflict of interest arises.
- (4) Decisions whether to charge, amend or discontinue a charge, accept a plea, offer no evidence, appeal, or take any other material prosecutorial step remain decisions of the Director of Public Prosecutions or a person acting under the Director's lawful authority.
- (5) Nothing in this section authorises the NCA to represent publicly that it has made the independent prosecutorial decision in a case.

PART VI - OPERATIONAL COLLABORATION

Sub-Part A - National Flagging Database

60. Setting up and purpose of National Flagging Database

- (1) The Director-General shall establish and maintain, in secure electronic form, a National Flagging Database for the limited purposes of –
 - (a) avoiding duplication or conflict between lawful investigations conducted by the NCA and the Police;

- (b) enabling authorised officers to identify whether a specified entity is already connected with a current investigation or intelligence assessment falling within the lawful functions of the NCA or the Police; and
 - (c) facilitating lawful operational coordination under section 64.
- (2) An entry may be created only where an authorised officer has reasonable grounds, recorded in writing, to believe that the entity is materially relevant to -
- (a) a specified current investigation; or
 - (b) a specified intelligence assessment concerning a financial crime, cybercrime or other complex, serious and organised crime within the jurisdiction of the NCA.
- (3) No person shall be entered in the Database solely by reason of that person's lawful political opinion, lawful association, occupation, journalistic activity, legal representation, whistleblowing, complaint against a public authority or exercise of a constitutional right, unless the activity itself forms part of conduct reasonably suspected to constitute an offence.
- (4) Every entry shall identify -
- (a) the legal and operational basis for the entry;
 - (b) the investigation or intelligence reference;
 - (c) the officer and agency responsible for the entry;
 - (d) the date of entry and the date on which it must be reviewed;
 - (e) whether the marker is overt or covert;
 - (f) the source and assessed reliability of material information, so far as practicable; and
 - (g) the minimum information necessary to identify the entity and coordinate the investigation.
- (5) The Database shall not contain information merely because it may be convenient or potentially useful. Personal data shall be adequate, relevant and limited to what is necessary for the purpose for which the entry is made.
- (6) No automated risk score, predictive profile or bulk import of personal data shall be used to create or maintain an entry unless expressly authorised by law and subject to a documented data-protection and human-rights impact assessment and independent oversight.
- (7) An entry or marker is an operational coordination tool and shall not, by itself, constitute evidence of guilt or sufficient ground for arrest, search, seizure, interception or any other coercive measure.
- (8) Access to the Database shall be restricted by role, authenticated, logged and protected by appropriate technical and organisational security measures.
- (9) The Database shall be operated in accordance with the Data Protection Act and any other enactment governing the lawful processing, retention, disclosure and security of personal data.

61. Overt and covert markers

- (1) Each entry shall carry either an overt marker or a covert marker.
- (2) An overt marker shall identify the agency and authorised contact point responsible for the marker and shall permit authorised users to coordinate directly with that contact point.
- (3) A covert marker may be used only where disclosure of the existence of the marker would create a real and identifiable risk of -
- (a) prejudice to an investigation or prosecution;
 - (b) destruction, concealment or alteration of evidence;
 - (c) flight, intimidation or harm to a person; or
 - (d) serious compromise of a lawful covert technique.
- (4) A covert marker shall require prior written authorisation, with reasons, by -
- (a) the Director-General or Deputy Director-General, in the case of an NCA marker; or
 - (b) the Deputy Commissioner of Police or another senior officer expressly authorised in writing by the Commissioner of Police, in the case of a Police marker.
- (5) A covert marker shall expire after 90 days unless renewed in writing on fresh grounds. Each renewal shall record why continued concealment remains necessary and proportionate.
- (6) A person conducting an ordinary search of the Database shall not be shown the existence or content of a covert marker unless that person is specifically authorised to receive it. The responsible contact officer shall instead be alerted to the search.

- (7) When the reason for covert status ceases, the marker shall be converted to an overt marker, closed or deleted as appropriate. Where notification to an affected person is required by law, it shall be given without unreasonable delay, subject to any lawful postponement authorised by a Court.
- (8) Nothing in this section limits any right of access, correction, complaint or judicial remedy available under the Constitution, the Data Protection Act or any other enactment, subject to lawful restrictions necessary to protect an ongoing investigation.

62. Searches of register

- (1) A search of the Database may be conducted only by an officer specifically authorised for that purpose and only where the search is necessary for a lawful investigation, intelligence assessment, deconfliction check or other purpose expressly permitted by this Act.
- (2) Every search shall be automatically logged and shall record -
 - (a) the identity and agency of the officer;
 - (b) the date and time;
 - (c) the investigation, intelligence or operational reference;
 - (d) the search terms used; and
 - (e) the written justification for the search.
- (3) No person shall access or search the Database for personal curiosity, political, commercial or private advantage, or for any purpose unrelated to official duties.
- (4) Search logs shall be tamper-evident, retained for audit and made available to the persons or bodies lawfully responsible for oversight under section 63.

63. Audit, review, correction and retention

- (1) Every entry, marker and search shall be subject to regular internal audit and to independent oversight.
- (2) Each active entry shall be reviewed at intervals not exceeding 6 months. On review, the responsible officer shall record whether the entry remains necessary, accurate and proportionate and whether it should be retained, corrected, converted, restricted, closed or deleted.
- (3) An entry shall not remain active merely because an investigation once existed. Where the legal or operational basis no longer exists, the entry shall be deleted or, where preservation is required for evidential, audit or legal purposes, moved to a restricted archive inaccessible to ordinary operational searches.
- (4) The Director-General shall ensure at least annual independent audit of -
 - (a) a representative sample of entries and covert-marker authorisations;
 - (b) searches and attempted unauthorised access;
 - (c) compliance with review and retention periods;
 - (d) security controls, data breaches and remedial action; and
 - (e) compliance with the Data Protection Act and this Act.
- (5) The independent audit report shall be submitted to the Independent Advisory Panel. Any matter falling within the statutory jurisdiction of the Data Protection Commissioner, Director of Audit, Police or another competent authority shall be referred or made available to that authority as required by law.
- (6) The NCA shall publish annually, without identifying any person or compromising an investigation, aggregate information on -
 - (a) the number of active overt and covert markers;
 - (b) the number created, renewed, converted, closed and deleted;
 - (c) the number of searches;
 - (d) the number of substantiated unauthorised-access incidents; and
 - (e) remedial measures taken.
- (7) A person who becomes aware of an inaccurate overt entry concerning him may request correction through the responsible agency. This subsection does not require disclosure of information lawfully withheld for the protection of an ongoing investigation or another person.

Sub-Part B - Protocol for Operational Collaboration

64. Establishment of Operational Protocol

- (1) The NCA shall enter into a written Operational Protocol with the Police and, where appropriate, other investigative bodies governing lawful operational collaboration, deconfliction and the allocation or transfer of matters.
- (2) The Protocol shall include procedures for -
 - (a) notification, referral and transfer of investigations;
 - (b) joint and parallel investigations;
 - (c) arrest, seizure, recovery and chain of custody;
 - (d) sharing and protection of information and intelligence;
 - (e) access to and use of the National Flagging Database;
 - (f) resource and specialist support;
 - (g) handling of legally privileged, classified, sensitive or personal data;
 - (h) complaints and allegations concerning officers;
 - (i) preservation of evidence, continuity of warrants and handover records; and
 - (j) resolving operational disagreement between agencies.
- (3) The Protocol shall not -
 - (a) confer any power that is not conferred by an enactment;
 - (b) enlarge or diminish the constitutional or statutory powers of the Commissioner of Police, Director of Public Prosecutions or any other authority;
 - (c) authorise the disclosure of information contrary to law; or
 - (d) permit an agency to direct another agency in the exercise of a function that the law requires that agency to exercise independently.
- (4) Data sharing under the Protocol shall be necessary, proportionate, secure and limited to a lawful purpose, with an auditable record of disclosures.
- (5) A non-sensitive version of the Protocol, omitting operational methods and information whose disclosure would prejudice law enforcement, shall be published on the website of the NCA.
- (6) The Protocol shall be reviewed at least once every 2 years and whenever a material change in law, institutional responsibility or technology makes review necessary.

Sub-Part C - Inter-Agency Coordination Board

65. Setting up of Inter-Agency Coordination Board

- (1) There is set up an Inter-Agency Coordination Board for strategic and operational coordination under this Part.
- (2) The Inter-Agency Coordination Board shall comprise -
 - (a) the Director-General, as chairperson;
 - (b) the Solicitor-General or his representative who shall not be below the rank of Assistant Parliamentary Counsel;
 - (c) the Director of Public Prosecutions or his representative who shall not be below the rank of Assistant Director of Public Prosecutions;
 - (d) the Commissioner of Police or his representative who shall not be below the rank of Deputy Commissioner of Police;
 - (e) the Director-General of the Mauritius Revenue Authority or his representative who shall be a senior officer;
 - (f) the Governor of the Bank of Mauritius or his representative who shall not be below the rank of Deputy Governor;
 - (g) the Chief Executive of the Financial Services Commission or his representative who shall be a senior officer;
 - (h) the Chief Executive of the Gambling Regulatory Authority or his representative who shall be a senior officer; and
 - (i) the Director of the Financial Intelligence Unit or his representative who shall be a senior officer.

- (3) Membership of the Board shall not subordinate any member to the Director-General. Each member shall continue to exercise his constitutional or statutory functions independently and in accordance with the enactment governing his office.
- (4) The Board may co-opt a person with relevant specialist knowledge only for a specified agenda item. A co-opted person shall be bound by the same duties of confidentiality and conflict disclosure as a member and shall receive no case-specific information beyond what is necessary for that purpose.
- (5) Five members shall constitute a quorum, but where the agenda materially concerns the allocation or coordination of a criminal investigation, the quorum shall include the Director-General or Deputy Director-General and the Commissioner of Police or his representative. Where the agenda materially concerns prosecution policy or a matter requiring prosecutorial input, the Director of Public Prosecutions or his representative shall be invited and given all reasonable opportunity to participate.
- (6) A member shall disclose any actual or reasonably perceived conflict of interest and shall not participate in a decision where that conflict could reasonably call the integrity of the process into question.
- (7) The Board shall keep minutes recording strategic decisions and action points, but shall not record or circulate operational detail beyond what is necessary. Minutes containing sensitive information shall be stored and disclosed in accordance with law.
- (8) The Board may regulate its procedure consistently with this Act and shall not adopt a procedure that authorises it to direct an individual investigation, arrest, search, prosecution or decision of an independent office-holder.

66. Functions of Inter-Agency Coordination Board

- (1) The Board shall promote strategic coordination in relation to financial crime, cybercrime and other complex, serious and organised crime by -
 - (a) facilitating lawful coordination of parallel and complex investigations;
 - (b) identifying duplication, capability gaps and operational conflicts;
 - (c) coordinating, through the competent authorities, matters concerning mutual legal assistance and extradition;
 - (d) promoting lawful intelligence-sharing and specialist capability;
 - (e) coordinating training, research, typology development and strategic risk assessment;
 - (f) promoting appropriate public-private cooperation subject to confidentiality, data-protection and legal restrictions; and
 - (g) making recommendations for legislative, regulatory or policy reform.
- (2) The Board may identify the need for a lead agency or joint investigation, but any allocation, referral, transfer or assumption of an investigation shall be made only in accordance with this Act, the Operational Protocol and the enactment governing the agency concerned.
- (3) The Board shall not -
 - (a) direct the commencement, discontinuance, outcome or evidential theory of an individual investigation;
 - (b) direct an arrest, search, seizure, interception or prosecution;
 - (c) require the Director of Public Prosecutions to disclose privileged prosecutorial material or to exercise a constitutional function in a particular manner; or
 - (d) require any member to disclose information which that member is prohibited by law from disclosing.
- (4) Any private-sector participation shall be advisory or technical only and shall not confer access to law-enforcement information unless access is lawful, necessary and specifically authorised.
- (5) The Board may publish strategic assessments and recommendations in a form that does not identify persons, prejudice investigations or disclose protected intelligence.

PART VII - DECLARATION OF ASSETS AND LIABILITIES BY NCA OFFICERS

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

- (1) Every NCA officer, other than an officer of the Internal Affairs Division, shall make declarations of assets and liabilities to the Internal Affairs Division in accordance with this section and, except where this section expressly provides otherwise, in accordance with the Declaration of Assets Act.

- (2) The initial declaration, declaration on transfer from the FCC and declaration on leaving office shall be made within 30 days and shall include the assets and liabilities required by the Declaration of Assets Act, including those of the officer's spouse and minor children where required by that Act.
- (3) The officer shall disclose property transferred, sold or donated to children of age or grandchildren and any relevant beneficial interest, account, partnership, trust or other arrangement to the extent required for effective verification of the declaration.
- (4) Every NCA officer shall, within a period of 30 days, make a declaration to the Internal Affairs Division where the officer, the officer's spouse or minor child -
 - (a) acquires, or disposes of, an item of jewellery, precious stone or metal, or watch or gold coin exceeding 500,000 rupees in value;
 - (b) acquires, or disposes of, a work of art, the value of which exceeds 500,000 rupees;
 - (c) acquires, or disposes of, any freehold or leasehold immovable property registered in Mauritius or abroad;
 - (d) dedicates waqf property under the Waqf Act; or
 - (e) acquires, or disposes of, a motor vehicle, a boat, a ship or an aircraft.
- (5) In addition to a full fresh declaration at every interval of 5 years and within 30 days after leaving office, every NCA officer shall submit annually a signed confirmation stating either that no material declarable change has occurred or identifying any change not already declared under subsection (4).
- (6) Declarations may be made electronically in a secure form approved for the purpose. The approval of the form shall not permit the Director-General to alter the substantive information required by this Act or the Declaration of Assets Act.
- (7) The Internal Affairs Division shall establish risk-based verification procedures, including verification against information lawfully available from registries and competent authorities, with enhanced review for senior office-holders and officers occupying functions assessed as presenting higher corruption or conflict-of-interest risk.
- (8) A declaration shall be treated as confidential except to the extent that disclosure is required by law. Access shall be limited to officers performing verification, investigation, audit or lawful oversight functions.
- (9) The penalty, judicial-review and voluntary-compliance provisions shall apply consistently with the Declaration of Assets Act, and no internal NCA policy shall reduce a statutory penalty or immunity condition.
- (10) Unless expressly defined otherwise in this Act, terms including "assets" and "spouse" shall have the same meaning as in the Declaration of Assets Act, thereby avoiding conflicting definitions if that Act is later amended.

68. Declaration of assets by officers of Internal Affairs Division

- (1) Every officer of the Internal Affairs Division shall make the declarations required by the Declaration of Assets Act to the Declaration of Assets Unit.
- (2) A declaration by the Director of the Internal Affairs Division, or by an officer responsible for verifying declarations within that Division, shall be allocated for verification in a manner that avoids self-review or review by a direct subordinate where reasonably practicable.
- (3) The Independent Advisory Panel may, where necessary to avoid an actual conflict of interest, require verification of a declaration under subsection (2) by an appropriately cleared independent officer or expert bound by statutory confidentiality.
- (4) The same security, confidentiality, verification and retention standards applicable under section 67 shall apply to declarations under this section.

PART VIII - FINANCIAL PROVISIONS, ACCOUNTS AND EXEMPTIONS

69. General Fund

- (1) There shall be a General Fund for the NCA into which shall be paid all sums lawfully appropriated or otherwise lawfully payable to the NCA for its ordinary operations.
- (2) All expenditure from the General Fund shall -
 - (a) be for a function authorised by this Act or another enactment;
 - (b) be incurred in accordance with the approved estimates, applicable public-finance law and procurement requirements; and

- (c) be supported by proper accounting records and internal controls.
- (3) No money derived from recovered, restrained, seized or forfeited property shall be treated as ordinary operating revenue of the NCA except through the arrangements expressly provided by section 70 and applicable appropriation law.
- (4) The General Fund shall be maintained separately from the NCA Recovered Assets Fund and from property held in custody pending judicial determination.

70. NCA Recovered Assets Fund

- (1) There shall be a Recovered Assets Fund into which shall be paid money finally recovered or realised pursuant to a final or enforceable Order under the Asset Recovery and Unexplained Wealth Act 2026 or another enactment expressly providing for payment into the Fund.
- (2) Property that is merely seized, restrained, frozen or held pending final determination shall not be treated as an asset of the Fund and shall be separately accounted for as property in custody.
- (3) The Fund shall be held and administered under public-finance arrangements that are institutionally separate from decisions to investigate, restrain, seize or seek forfeiture. The NCA shall not acquire a beneficial entitlement to recovered assets merely because it investigated or recovered them.
- (4) Money from the Fund may be applied, in the order and manner prescribed by law, for -
 - (a) compensation or restitution to victims and satisfaction of Compensation Orders;
 - (b) satisfaction of lawful third-party interests;
 - (c) treaty-based sharing or transfer to a foreign State;
 - (d) necessary and reasonable costs of preserving, managing, realising or disposing of recovered property;
 - (e) administration and independent audit of the Fund; and
 - (f) such crime-prevention, victim-support, capacity-building or law-enforcement purposes as Parliament may authorise by appropriation or regulations subject to subsection (5).
- (5) No payment shall be made for a reward, training, capacity building or other discretionary NCA expenditure solely on the decision of the investigating officers or Division responsible for the recovery. Criteria, authorisation levels and conflict safeguards shall be prescribed and published.
- (6) The annual accounts of the Fund shall state the opening balance, amounts received, categories of disbursement, management costs, amounts transferred abroad, victim compensation and closing balance, without disclosing information that would unlawfully identify protected persons or prejudice proceedings.
- (7) The Director of Audit shall audit the Fund, including compliance with the legal basis for receipts and disbursements.

71. Accounts and virtual asset custody

- (1) The NCA may open and maintain such bank accounts as are necessary for its lawful functions, subject to applicable public-finance requirements and documented approval by the officer or body prescribed for that purpose.
- (2) The NCA may create or maintain a virtual asset wallet only where necessary to receive, preserve, transfer or realise virtual assets lawfully held or recovered in the exercise of its functions.
- (3) A virtual asset wallet shall not be used for speculative investment, proprietary trading or any purpose unrelated to lawful custody, preservation, recovery or disposal.
- (4) The NCA shall maintain -
 - (a) segregation between operational funds and assets held in custody;
 - (b) secure key-management and access-control procedures, including appropriate multi-person authorisation;
 - (c) a complete transaction and valuation audit trail;
 - (d) procedures for loss, compromise, fork, airdrop and other material virtual-asset events; and
 - (e) reconciliation with court orders, case records and financial accounts.
- (5) The Director of Audit shall have access, through secure procedures, to the records necessary to audit accounts and virtual asset custody without requiring public disclosure of secret keys or operational credentials.

72. Annual estimates

- (1) The NCA shall prepare and submit its annual estimates in accordance with section 4B of the Statutory Bodies (Accounts and Audit) Act and any applicable public-finance legislation.
- (2) The estimates shall distinguish, so far as practicable, between -
 - (a) ordinary administration and support;
 - (b) investigative and operational capability;
 - (c) capital and technology expenditure;
 - (d) independent oversight, internal affairs and audit; and
 - (e) the administration of recovered assets.
- (3) The Minister may require clarification, justification or lawful amendment of the estimates in accordance with public-finance legislation, but no financial direction shall require the NCA to commence, discontinue, accelerate, delay or alter the outcome of a particular investigation.
- (4) Where the approved provision materially differs from the estimate submitted by the NCA in a manner that may affect its statutory functions, the Director-General may record the operational effect in the annual report without disclosing sensitive investigative information.

73. Annual report

- (1) The NCA shall prepare and submit its annual report, audited financial statements and related reports in accordance with the Statutory Bodies (Accounts and Audit) Act.
- (2) In addition to the information required by that Act, the annual report shall include, in aggregate form and so far as publication would not prejudice an investigation, prosecution, national security, the safety of a person or a lawful confidentiality obligation -
 - (a) the principal categories of investigations commenced, completed, referred, transferred and jointly conducted;
 - (b) aggregate use of the principal coercive and surveillance powers under this Act;
 - (c) aggregate statistics concerning the National Flagging Database under section 63;
 - (d) complaints against NCA officers and the number substantiated, without identifying protected persons;
 - (e) material data or cybersecurity incidents and remedial measures;
 - (f) declarations-of-assets compliance;
 - (g) recovered-assets receipts and disbursements; and
 - (h) implementation of recommendations made by the Director of Audit and other competent oversight bodies.
- (3) The Minister shall lay the annual report and audited financial statements before the Assembly in accordance with the Statutory Bodies (Accounts and Audit) Act and shall not alter, redact or withhold the report except where expressly authorised by law.
- (4) The NCA shall publish the report on its website promptly after it has been laid before the Assembly, together with any separate public version lawfully prepared to protect sensitive operational information.

74. Audit

- (1) The auditor of the NCA shall be the Director of Audit.
- (2) The first financial year of the NCA shall be the period starting on the commencement of this Act and ending on 30 June of the following year, unless another period is required by applicable public-finance legislation.
- (3) The requirements of the Statutory Bodies (Accounts and Audit) Act relating to preparation, submission and audit of the annual report shall apply to the first financial year, with such lawful modification of dates as is strictly necessary to accommodate the date of commencement.
- (4) Operational secrecy, confidentiality or national-security classification shall not prevent the Director of Audit from obtaining financial records necessary for the audit, provided that access and reporting shall be handled under secure procedures consistent with law.
- (5) Where the Director of Audit identifies expenditure, custody or control issues involving recovered property, virtual assets or confidential operations, the NCA shall provide the information and explanations lawfully required for audit while protecting operational details from unnecessary public disclosure.

75. Limited exemptions

- (1) No registration fee shall be payable by the NCA in respect of a document signed or executed in the lawful exercise of its statutory functions under which the NCA, the Recovered Assets Fund or the State is the beneficiary or statutory custodian.
- (2) Where the NCA lawfully realises property under an enactment, the NCA may be exempt from a duty, levy, charge, tax or related fee to the extent expressly necessary to prevent public funds from being charged merely because the NCA acts as statutory custodian or realising authority.
- (3) An exemption under this section shall not -
 - (a) exempt a private purchaser, transferee, beneficial owner or other third party from a tax, duty, levy, reporting or registration obligation otherwise applicable to that person;
 - (b) disapply anti-money laundering, suspicious-transaction, accounting, audit, procurement or beneficial-ownership requirements;
 - (c) convert property held pending judicial determination into property of the NCA; or
 - (d) affect any compensation, restitution or third-party right determined by a Court.
- (4) The value and nature of material exemptions applied under this section shall be recorded in the financial records of the NCA and be available to the Director of Audit.

PART IX - MISCELLANEOUS

76. Confidentiality and lawful disclosure

- (1) Every NCA officer shall, on assuming office, take the oath of confidentiality in the form set out in the Schedule.
- (2) An NCA officer or member of a Board shall protect information obtained by reason of office and shall not disclose it except -
 - (a) for the lawful discharge of functions under this Act or another enactment;
 - (b) pursuant to an Order or direction of a Court;
 - (c) to the Director of Public Prosecutions for the exercise of constitutional or statutory functions;
 - (d) to the Independent Advisory Panel, Director of Audit, Data Protection Commissioner, Ombudsman, Police or other competent authority where the disclosure falls within that authority's lawful jurisdiction;
 - (e) for the purpose of obtaining legal advice or representation, subject to legal professional privilege and confidentiality;
 - (f) as a protected disclosure or report of suspected illegality, corruption, serious misconduct, abuse of power, unlawful surveillance, evidence manipulation or serious risk to the public, made in good faith to an authority authorised by law to receive it; or
 - (g) as otherwise expressly authorised by law.
- (3) The identity of an informer, covert source, whistleblower or other protected source shall not be disclosed except where disclosure is required by law or by a Court and, where practicable, after appropriate protective measures have been considered.
- (4) The Director-General may authorise public disclosure of operational information only where the disclosure -
 - (a) serves a legitimate public-interest purpose connected with the functions of the NCA;
 - (b) is necessary and proportionate to that purpose;
 - (c) does not prejudice a fair trial, an ongoing investigation, the safety of a person, legal professional privilege or an applicable Court Order; and
 - (d) is limited to information reasonably necessary for the purpose.
- (5) Information may be disclosed to a foreign authority only where there is a lawful basis for the disclosure, the disclosure is necessary for a specified investigation, prosecution, asset-recovery or mutual-assistance purpose, and appropriate safeguards exist for confidentiality, purpose limitation, personal data and onward disclosure.
- (6) A person who, being subject to a duty under this section, knowingly and without lawful authority discloses protected information in circumstances where the disclosure causes or creates a substantial risk of serious prejudice to an investigation, proceeding, protected source or person shall commit an offence and shall, on conviction, be liable to the penalty prescribed by this Act.

- (7) No person shall incur criminal, civil or disciplinary liability under this section solely for making a disclosure expressly permitted by subsection (2).

77. Corrupt or knowing inducement of unlawful disclosure

- (1) A person shall commit an offence where that person intentionally offers, gives, promises, requests or provides a financial or other improper advantage to an NCA officer, or knowingly uses coercion, threat or deception, for the purpose of causing the officer to make a disclosure that the person knows would be unlawful under section 76.
- (2) A person shall not commit an offence under this section merely by -
- (a) requesting information through a lawful access, court, parliamentary, journalistic, legal, regulatory or oversight process;
 - (b) asking an officer to report suspected wrongdoing to a competent authority;
 - (c) receiving information without having procured its unlawful disclosure by conduct described in subsection (1); or
 - (d) exercising a right or function conferred by the Constitution or any other enactment.
- (3) A person convicted under subsection (1) shall be liable to a fine not exceeding 5 million rupees and to imprisonment for a term not exceeding 10 years.

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

- (1) A breach of the NCA Code or the Surveillance and Interception Code of Practice shall constitute a disciplinary or governance matter in accordance with applicable procedures, unless the conduct also constitutes an offence under this Act or another enactment.
- (2) No person shall be convicted of a criminal offence solely because conduct is said to have brought the NCA into disrepute or because it breached a code that does not itself define an offence enacted by Parliament.
- (3) Nothing in this section prevents disciplinary proceedings, civil liability, exclusion of unlawfully obtained evidence, referral to a competent authority or prosecution for an independently defined criminal offence arising from the same conduct.

79. Protection from liability

- (1) Every NCA officer shall, in the discharge of lawful functions or exercise of lawful powers under this Act, be deemed to be a public officer for the purposes expressly stated in the Public Officers' Protection Act.
- (2) No personal action for damages shall lie against an NCA officer or member of a Board for an act or omission done honestly, in good faith, on reasonable grounds and within the lawful scope of that person's functions.
- (3) Subsection (2) shall not apply to fraud, corruption, malice, bad faith, gross negligence, knowing or reckless abuse of power, fabrication or suppression of evidence, unlawful interception or surveillance, or any act knowingly done without lawful authority.
- (4) Nothing in this section shall -
- (a) bar judicial review, constitutional redress, habeas corpus, an application to exclude evidence, an appeal, a complaint to an oversight body or any other public-law remedy;
 - (b) prevent an action against the NCA or the State where liability otherwise arises by law; or
 - (c) limit any right to compensation expressly conferred by the Constitution or another enactment.

80. Regulations

- (1) The Minister may, after consultation with the Governance Advisory Board and such constitutional or statutory authority as is materially affected, make regulations necessary for the administrative implementation of this Act.
- (2) Regulations may provide for fees, forms, records, administrative procedures, security standards, retention schedules and other matters expressly contemplated by this Act.
- (3) Regulations shall not -
- (a) create or enlarge a power of arrest, detention, search, seizure, interception, surveillance, equipment interference, compulsory disclosure or asset deprivation;
 - (b) reduce a statutory threshold, judicial safeguard, privilege, right of review or independent oversight requirement;
 - (c) amend the substance of the oath in the Schedule; or
 - (d) retrospectively validate an act or omission that was unlawful when done.

- (4) A regulation may create an offence only where the Act expressly identifies the duty or prohibition to which the offence relates; no regulation under this section shall impose a sentence of imprisonment.
- (5) Regulations shall be published in the Gazette and laid before the Assembly in accordance with the Interpretation and General Clauses Act. A regulation materially affecting privacy, surveillance, personal data or procedural rights shall be accompanied by a statement of its purpose and safeguards.

81. Repeal and transfer date

- (1) The Financial Crimes Commission Act 2023 and the National Crime (Interim) Agency Act 2026 shall be repealed on the transfer date fixed by Proclamation.
- (2) The transfer date shall not be fixed earlier than the date on which -
 - (a) the National Crime Agency is lawfully established and capable of exercising the functions transferred to it;
 - (b) the offices and oversight arrangements necessary for lawful governance and accountability are operational;
 - (c) arrangements required by section 84 for the transfer of pending cases, evidence, records, orders, assets and liabilities have been completed or are capable of taking effect without interruption; and
 - (d) the functions of the Director of Public Prosecutions in pending and future criminal proceedings can continue without legal or administrative interruption.
- (3) The repeal shall be subject to section 84 and to the savings contained in the Interpretation and General Clauses Act.

82. Transfer of officers of FCC to NCA

- (1) Every person employed by the FCC immediately before the transfer date shall remain employed on existing terms during the statutory option period and shall be given a written statement of the terms applicable if the person transfers to the NCA.
- (2) A person employed on the permanent and pensionable establishment, or on contract, may within 30 days of receipt of the written statement opt in writing to transfer to the NCA.
- (3) A transferred officer shall -
 - (a) have continuous and unbroken service;
 - (b) retain accrued pension, gratuity, leave, salary, seniority and contractual rights, subject only to a lawful and no-less-favourable transition arrangement; and
 - (c) not be required to accept a materially less favourable term merely because of the institutional transfer.
- (4) A permanent officer who does not opt to transfer shall be dealt with as an abolition-of-office case in accordance with the applicable pension and public-service framework. A contract officer who does not opt to transfer shall receive the benefits required by the contract or applicable law, whichever is more favourable.
- (5) Pending disciplinary, grievance, integrity or employment proceedings concerning an FCC officer shall not lapse by reason of the transfer and shall continue under the law and procedure applicable when they were commenced, subject to any procedural adaptation necessary to substitute the NCA for the FCC.
- (6) The NCA shall, so far as reasonably practicable and consistent with operational integrity, preserve continuity of specialist case teams during the transfer of pending investigations. No officer shall acquire a personal right to remain assigned to a particular case, but a change of case team shall be recorded where it materially affects continuity or chain of custody.
- (7) No officer shall be selected for adverse treatment, exclusion, transfer, demotion or dismissal on political, personal or retaliatory grounds or because the officer lawfully participated in or reported an investigation.
- (8) The institutional transfer itself shall not be treated as a termination of employment for an officer who opts to transfer; however, nothing in this section shall prevent an officer from enforcing any accrued employment right or challenging a subsequent unlawful adverse change in terms or treatment.

83. Transfer of officers of Interim Agency to NCA

- (1) An officer of the Interim Agency serving immediately before the transfer date may transfer to the NCA on the same terms and conditions, subject to this section.

- (2) A person recruited by the Interim Agency expressly for a permanent NCA post shall be treated as substantively appointed only where the recruitment process was open, merit-based and materially equivalent to the appointment safeguards applicable to that post under this Act.
- (3) Where subsection (2) is not satisfied, the person may continue temporarily in the corresponding function for a period not exceeding 6 months after the transfer date, during which the substantive post shall be filled under the permanent appointment procedure. The person may apply and compete for the post.
- (4) A public officer or FCC officer merely seconded or designated to serve the Interim Agency shall not by reason of that temporary service acquire an automatic permanent NCA appointment, but the person's accrued employment and pension rights shall be preserved.
- (5) Nothing in this section shall convert the acting service of the Interim Director-General, a senior officer or any other interim office-holder into an automatic substantive appointment where this Act requires a separate appointment or selection process.

84. Savings, continuity of proceedings and transitional transfer

- (1) The repeal or transfer effected by this Act shall not cause any investigation, enquiry, judicial or extra-judicial proceeding, prosecution, appeal, application, judicial review, constitutional claim, civil claim, asset-recovery proceeding, enforcement proceeding or other remedy to abate, lapse, restart or become invalid merely because the FCC or Interim Agency has ceased to exist or a function has transferred to the NCA.
- (2) In a civil, administrative, asset-recovery or other non-criminal proceeding to which the FCC or Interim Agency is a party immediately before the transfer date, the NCA shall be substituted as the party by operation of law, unless the Court orders another appropriate substitution. No fresh originating process shall be required solely because of the substitution.
- (3) A criminal prosecution instituted, taken over or continued before the transfer date shall continue under the authority of the Director of Public Prosecutions in accordance with section 72 of the Constitution. For avoidance of doubt, any appeal, case stated or question of law reserved forming part of criminal proceedings shall continue without interruption under the same constitutional authority.
- (4) An investigation or enquiry pending immediately before the transfer date shall be transferred to and continued by the NCA without the need to reopen or re-authorise steps lawfully completed under the law then applicable. The NCA shall create a written handover record identifying the file, lead officers, evidence holdings, outstanding judicial Orders, statutory deadlines and material integrity or disclosure issues.
- (5) A warrant, production Order, preservation direction, restraint, attachment, freezing measure, seizure, disclosure Order, undertaking, notice, summons, authorisation, bail-related condition, court direction or other lawful instrument in force immediately before the transfer date shall remain in force for the remainder of its lawful duration, subject to variation, review, renewal or discharge by the authority or Court competent under the applicable law.
- (6) Physical, documentary and digital evidence, exhibits, forensic images, devices, records, intelligence and other case material shall transfer to the custody of the NCA or, where appropriate, the Director of Public Prosecutions or other competent authority. The transfer shall preserve provenance, audit logs, seals, hashes, exhibit references and chain-of-custody records so far as applicable.
- (7) No evidential defect, unlawful search, unlawful interception, breach of privilege or other illegality occurring before the transfer date shall be cured or validated merely because the material or proceeding is transferred to the NCA. Any objection, exclusion application, review or remedy that could have been pursued before the transfer remains available after the transfer.
- (8) Where conduct occurred before the transfer date, criminal liability, available defences, applicable penalties and substantive legal rights shall be determined by the law applicable to the conduct, subject to any rule requiring application of a lighter penalty. New investigative powers under this Act shall not be treated as retrospective authority for an act already completed before commencement.
- (9) Any statutory limitation period, appeal period, return date, reporting deadline or other procedural time limit running immediately before the transfer date shall continue to run and shall not be reset merely because of the transfer. Where the transfer itself makes compliance impracticable, the competent Court or authority may grant such extension as the law permits.
- (10) All rights, privileges, obligations, liabilities, debts, contracts, undertakings and claims subsisting in favour of or against the FCC or Interim Agency immediately before the transfer date shall vest in or bind the NCA, except where this Act expressly assigns the matter to another authority.
- (11) All property, funds, bank accounts, virtual assets, records, secure systems and other assets of the FCC or Interim Agency shall vest in the NCA on the transfer date, subject to a documented inventory and audit trail

and without prejudice to any third-party right, trust, restraint, forfeiture, compensation or Court Order affecting the asset.

- (12) A lawful act, decision or administrative instrument of the FCC or Interim Agency shall continue to have effect after the transfer date to the extent necessary for continuity and may be varied, revoked, reviewed or challenged by the person or authority that would have had power to do so if the predecessor institution had continued.
- (13) Any reference in an enactment, contract, Order, warrant, court record or other document to the FCC or Interim Agency shall, where the context permits, be read as a reference to the NCA; provided that a reference concerning an independent prosecutorial function shall be read consistently with the constitutional powers of the Director of Public Prosecutions.
- (14) Within 30 days after the transfer date, the Director-General shall provide to the Governance Advisory Board and the Independent Advisory Panel a confidential transition certificate confirming the number of transferred investigations and proceedings, outstanding judicial Orders, evidence repositories and material unresolved transfer risks. The certificate shall not disclose information capable of prejudicing an individual investigation or proceeding.
- (15) The identity, status, office or political affiliation of any complainant, witness, suspect, accused person, claimant, defendant or other party shall have no bearing on whether a pending matter continues under this section.
- (16) Regulations necessary solely for administrative transfer may be made under section 80, but no transitional regulation may discontinue, determine, prejudice or alter the merits of an individual investigation, prosecution, appeal or pending court proceeding, or retrospectively validate an unlawful act.
- (17) In this section -
 - "FCC Act" means the Financial Crimes Commission Act 2023;
 - "repealed enactment" means -
 - (a) the Asset Recovery Act repealed under the FCC Act;
 - (b) Part II of the Financial Intelligence and Anti-Money Laundering Act repealed under the FCC Act;
 - (c) the Good Governance and Integrity Reporting Act repealed under the FCC Act; and
 - (d) the Prevention of Corruption Act repealed under the FCC Act;
 - "transfer date" means the date on which section 81 comes into operation.

85. Commencement and sequencing

- (1) Subject to this section, this Act shall come into operation on a date or dates fixed by Proclamation.
- (2) Different dates may be fixed for different provisions, but the commencement sequence shall preserve continuous legal authority, independent oversight and the rights of persons affected by NCA powers.
- (3) No provision conferring a power of arrest, search, seizure, compulsory production, interception, intrusive surveillance, equipment interference or operation of the National Flagging Database shall come into force unless -
 - (a) the office of Director-General is filled or lawfully occupied on an acting basis under this Act;
 - (b) the governance and independent oversight arrangements applicable to the power are operational;
 - (c) the relevant code, record-keeping, audit, complaint and data-security arrangements required by this Act have been put in place; and
 - (d) officers exercising the power have been lawfully authorised and trained for that function.
- (4) Section 81 shall not come into operation before section 84 and the operational arrangements necessary to transfer pending investigations, proceedings, appeals, evidence, records, assets and liabilities can take effect simultaneously.
- (5) A Proclamation bringing a substantial group of provisions into force shall identify the provisions and effective date with sufficient clarity to enable courts, investigators, affected institutions and the public to determine which legal regime applies on that date.

SCHEDULE

[Section 76(1)]

OATH / SOLEMN AFFIRMATION OF CONFIDENTIALITY AND LAWFUL USE

I, ..., hereby make oath/solemn affirmation* that, in the discharge of my functions and exercise of my powers, I shall protect documents and information entrusted to me, use them only for lawful official purposes, and not disclose them to an unauthorised person.

I shall protect the identity and safety of informers, covert sources, whistleblowers and other protected persons, and shall respect legal professional privilege, personal-data safeguards, Court Orders and the confidentiality requirements of the National Crime Agency Act 2026 and any other applicable enactment.

Nothing in this oath prevents a disclosure that is required or expressly permitted by law, including a disclosure to a Court, the Director of Public Prosecutions or a competent oversight or enforcement authority, or a protected disclosure made in accordance with section 76.

I shall not use confidentiality to conceal unlawful conduct, serious misconduct, evidence manipulation, abuse of power or any other matter which the law requires or permits to be reported to a competent authority.

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

.....
District Magistrate of Court
* Please delete as appropriate

DOCUMENT II
PROPOSED CLEAN TEXT
THE NATIONAL CRIME (INTERIM) AGENCY BILL 2026
ARRANGEMENT OF CLAUSES

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2. Interpretation

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4. Director-General of Interim Agency
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14. Interim Agency Fund
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18. Confidentiality and lawful disclosure
19. Consequential amendment
20. Commencement, duration and cessation

A BILL

To provide for the establishment of the National Crime (Interim) Agency

ENACTED by the Parliament of Mauritius, as follows -

PART I - PRELIMINARY

1. Short title

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

2. Interpretation

In this Act -

- “Director” means a Director of a Division of the NCA;
- “Director-General” means the Director-General of the Interim Agency;
- “Director-General of FCC” includes, where the office of Director-General of the FCC is vacant, the person lawfully acting in that office;
- “FCC” means the Financial Crimes Commission established under the Financial Crimes Commission Act 2023;
- “Interim Agency” means the National Crime (Interim) Agency established under section 3;
- “investigative body” means the Gambling Regulatory Authority, the Mauritius Police Force, the Mauritius Revenue Authority, the Financial Services Commission or such other investigative body as may be prescribed;
- “Minister” means the Minister to whom responsibility for the Interim Agency is assigned;
- “NCA” means the National Crime Agency to be established under the National Crime Agency Act 2026;
- “personal data” has the same meaning as in the Data Protection Act;
- “preparatory function” means an administrative, organisational, recruitment, procurement, systems-design, policy-development or transition-planning function necessary to prepare for the lawful commencement of the NCA, but does not include the investigation of an offence, the gathering of intelligence about an identifiable person for operational purposes, the exercise of a coercive power, or the direction or control of an ongoing investigation.

PART II - NATIONAL CRIME (INTERIM) AGENCY

3. Establishment and limited transitional purpose of National Crime (Interim) Agency

- (1) There is established, for the purposes of this Act, the National Crime (Interim) Agency.
- (2) The Interim Agency shall be a strictly transitional and preparatory body and may discharge only such preparatory functions as are expressly authorised by this Act.
- (3) The Interim Agency shall not -
 - (a) investigate or determine any criminal allegation;
 - (b) exercise any power of arrest, detention, search, seizure, production, interception, surveillance, asset recovery or compulsory disclosure;
 - (c) direct, supervise or influence an investigation or prosecution conducted by the FCC, the Police, the Director of Public Prosecutions or any other body; or
 - (d) operate a live intelligence, surveillance or flagging system concerning identifiable persons except as expressly permitted by an enactment in force.
- (4) Any preparatory processing of information or personal data shall be limited to what is necessary and proportionate for the specific transition purpose, with appropriate security, access controls, logging and retention limits.
- (5) The Interim Agency shall be a body corporate.
- (6) The Interim Agency shall cease to exist in accordance with section 20.

4. Director-General of Interim Agency

- (1) There shall be a Director-General of the Interim Agency who shall be responsible for its administration and for ensuring that it remains within the transitional mandate conferred by this Act.

- (2) The Director-General shall be appointed by the President acting in accordance with the advice of the Independent Advisory Panel established under the Constitution, after consultation with the Prime Minister and the Leader of the Opposition.
- (3) No appointment under subsection (2) shall be made before the Independent Advisory Panel is duly constituted.
- (4) The Director-General shall be a person of integrity with substantial senior-level experience relevant to criminal justice, financial crime, complex or organised crime, cybercrime, public administration, regulation or institutional leadership and with proven ability to operate under public scrutiny.
- (5) The terms and conditions of appointment shall be determined by the President acting in accordance with the advice of the Independent Advisory Panel and shall not be altered to the disadvantage of the Director-General during the appointment.
- (6) The appointment shall terminate when the Interim Agency ceases to exist and shall not, of itself, confer any right, preference, expectation or automatic entitlement to appointment as Director-General, Deputy Director-General, Director or officer of the NCA.
- (7) The Director-General may be removed from office only for inability to perform the functions of office, serious misconduct, serious breach of this Act or loss of the qualifications required by subsection (4), following a fair procedure and on the advice of the Independent Advisory Panel.
- (8) Where the office is vacant or the Director-General is unable to act, the President may, acting in accordance with the advice of the Independent Advisory Panel, appoint a suitably qualified person to act for a period not exceeding 3 months at a time.
- (9) Notwithstanding section 21 of the Finance and Audit Act, the Director-General shall be the accounting officer of the Interim Agency.
- (10) Subject to this Act and the law, the Director-General shall not be subject to the direction or control of any person or authority in the discharge of the functions of office.

5. Powers and limits of Director-General

- (1) The Director-General may, only for the purpose of preparing for the lawful commencement of the NCA -
 - (a) prepare administrative, staffing, budgetary, premises, procurement, information-security and systems transition plans;
 - (b) map the statutory and administrative functions that are to transfer to the NCA;
 - (c) prepare secure arrangements for the transfer of records, assets, contracts and systems; and
 - (d) request from the FCC such administrative, financial, human-resource, statistical or systems information as is reasonably necessary for those purposes.
- (2) The Director-General of the FCC shall provide reasonable assistance under subsection (1)(d), but may withhold, defer or limit information where disclosure would -
 - (a) prejudice an ongoing investigation, prosecution or asset-recovery proceeding;
 - (b) reveal a protected source, legally privileged material or covert operational method;
 - (c) contravene an Order of a Court or a statutory duty of confidentiality; or
 - (d) involve personal data beyond what is necessary and proportionate for the transition purpose.
- (3) Any decision under subsection (2) to withhold, defer or limit information shall be recorded with reasons and shall not be treated as a failure to cooperate under this Act.
- (4) The Director-General shall not access case files, evidence, source identities, privileged material or covert-operation records except where access is strictly necessary for secure technical migration, is authorised in writing by the Director-General of the FCC, is limited to the minimum information necessary, and is fully logged.
- (5) Nothing in this Act shall empower the Director-General to direct, influence, reopen, close, reassign or otherwise interfere with any investigation, prosecution, appeal, judicial proceeding or operational decision of the FCC, Police, Director of Public Prosecutions or any other competent authority.
- (6) A preparatory act under this section shall not affect the legal validity, ownership, custody, admissibility or continuity of any investigation, proceeding, evidence, order, asset or right.

6. Officers of Interim Agency

- (1) The Interim Agency may employ only such officers as are reasonably necessary for its temporary preparatory and administrative functions.

- (2) The Interim Agency may make use of the services of public officers or officers of the FCC in accordance with applicable law and on terms that preserve their accrued rights and existing conditions of service.
- (3) The designation or secondment of an FCC officer to assist the Interim Agency shall not place that officer, in relation to an ongoing FCC investigation or operational matter, under the direction or control of the Director-General of the Interim Agency.
- (4) Every officer of the Interim Agency shall be subject to appropriate conflict-of-interest, confidentiality, information-security and access-control requirements.
- (5) No officer shall obtain access to operational or personal data merely by reason of employment or secondment; access shall be role-based, necessary for a lawful function and auditable.

PART III - STAFF OF NCA

7. Preparatory recruitment for NCA

- (1) The Director-General may make preparations for the recruitment of Directors and officers of the Secretariat of the NCA, subject to this section and the National Crime Agency Act 2026.
- (2) Every selection exercise shall be based on published or recorded merit criteria, objective assessment, conflict-of-interest declarations and a documented selection process.
- (3) For senior appointments, the Director-General shall act through a selection panel whose composition includes independent participation approved by the Independent Advisory Panel.
- (4) No recruitment exercise conducted under this Act shall disapply, replace or circumvent the appointment safeguards contained in the National Crime Agency Act 2026.
- (5) An offer made before the commencement of the National Crime Agency Act 2026 shall be expressly conditional and shall not confer an automatic right to permanent appointment, confirmation, seniority or office in the NCA.
- (6) The Director-General may prepare proposed grading structures, pay structures and conditions of service for consideration by the competent governance body of the NCA after its establishment, but shall not finally determine those matters under this Act.

8. Experts and consultants

- (1) The Director-General may, where reasonably necessary for a specified preparatory function, retain the services of an expert, consultant or specialised body from Mauritius or abroad.
- (2) Every engagement shall be in writing and shall specify the purpose, duration, remuneration, deliverables, confidentiality obligations, conflict-of-interest requirements, security requirements and permitted access to information or systems.
- (3) A foreign investigator or other expert retained under this section shall not, by reason only of that engagement, exercise any power of investigation, arrest, search, seizure, surveillance, interception, compulsory disclosure or other coercive power in Mauritius.
- (4) Access by an expert to personal, operational or classified information shall be limited to what is strictly necessary for the contracted purpose, subject to applicable law, appropriate vetting, access logging and return or secure destruction at the end of the engagement.

9. Proposed organisational structure of NCA

- (1) The Director-General may prepare a proposed organisational structure for the NCA for submission to the governance body competent under the National Crime Agency Act 2026.
- (2) The proposed structure shall identify functions, reporting lines, separation of operational, legal, audit, internal-affairs and data-governance responsibilities, and safeguards against conflicts of interest.
- (3) No organisational structure prepared under this section shall, before the commencement of the National Crime Agency Act 2026, create an operational division, confer investigative authority or authorise the exercise of a coercive power.
- (4) The proposed structure shall have no binding effect after the commencement of the National Crime Agency Act 2026 unless adopted or confirmed in accordance with that Act.

PART IV - OTHER POWERS OF DIRECTOR-GENERAL

10. Draft guidelines, standing orders, directives and Codes

- (1) The Director-General may prepare drafts of such guidelines, standing orders, directives and Codes as may reasonably be required for consideration under the National Crime Agency Act 2026.
- (2) A draft prepared under subsection (1) shall -
 - (a) be consistent with the Constitution, the Data Protection Act and every applicable enactment;
 - (b) distinguish clearly between legal powers conferred by Parliament and internal administrative procedure;
 - (c) include safeguards for legality, necessity, proportionality, record-keeping, conflicts of interest, protected information and accountability; and
 - (d) where appropriate, be subject to consultation with relevant independent or specialist authorities.
- (3) No draft guideline, standing order, directive or Code prepared under this Act shall -
 - (a) create or enlarge an investigative or coercive power;
 - (b) create a criminal offence or penalty;
 - (c) authorise surveillance, interception or access to private data; or
 - (d) have binding operational effect before it is lawfully adopted under the National Crime Agency Act 2026.
- (4) Non-sensitive final drafts shall be made available to the competent governance body of the NCA and, where appropriate, to the public upon commencement of that Act.

11. Preparatory work for National Flagging Database

- (1) The Director-General may design, procure and technically test the architecture proposed for the National Flagging Database, subject to this section.
- (2) Before the National Crime Agency Act 2026 and the safeguards governing the Database are in force, the Interim Agency shall not -
 - (a) create a live register of entities of interest;
 - (b) place an overt or covert marker against an identifiable person, organisation, property, premises, vehicle or other entity;
 - (c) import live investigation, intelligence or personal data into the Database; or
 - (d) use the Database to monitor, profile, score or make an operational decision about an identifiable person.
- (3) Testing before commencement of the NCA may use only synthetic data or data that have been effectively anonymised so that no individual is identifiable.
- (4) Before live operation, the system shall be subject to documented data-protection and information-security assessments, access-control testing, audit-logging verification, retention and deletion rules, and such independent technical assurance as may be reasonably required.
- (5) Nothing in this section authorises the processing or disclosure of personal data contrary to the Data Protection Act or any other enactment.

12. Draft Operational Protocol

- (1) The Director-General shall, with the assistance of the Commissioner of Police and after consultation with other affected investigative bodies, prepare a draft Operational Protocol for consideration under the National Crime Agency Act 2026.
- (2) The draft Protocol shall address case referral, joint and parallel investigations, information-sharing, evidence and exhibit custody, data security, dispute resolution, resource support and orderly handover.
- (3) The draft Protocol shall not -
 - (a) confer a power not granted by an enactment;
 - (b) alter the constitutional or statutory independence, command or decision-making authority of the Commissioner of Police, the Director of Public Prosecutions or another competent authority;
 - (c) authorise the Interim Agency to direct or participate in an ongoing investigation; or
 - (d) prejudice an existing investigation, proceeding, appeal, court order, evidential chain of custody or legal privilege.

- (4) The Protocol shall have no binding operational effect until the NCA is established and it is adopted in accordance with the National Crime Agency Act 2026.

13. Draft Surveillance and Interception Code of Practice

- (1) The Director-General shall, with the assistance of the Commissioner of Police and following consultation with the Data Protection Commissioner, the Director of Public Prosecutions and such other relevant authorities as may be appropriate, prepare a draft Surveillance and Interception Code of Practice for consideration under the National Crime Agency Act 2026.
- (2) The draft Code shall address, at a minimum -
- (a) prior judicial authorisation where required by law;
 - (b) necessity, proportionality, scope and duration;
 - (c) minimisation of collateral collection;
 - (d) legal professional privilege and other protected material;
 - (e) handling of covert human intelligence sources;
 - (f) access controls, audit logs, storage, disclosure, retention and secure destruction;
 - (g) reporting of misuse, unauthorised access and security incidents; and
 - (h) independent oversight, complaints and remedies.
- (3) Nothing in this section authorises the Interim Agency or its officers to conduct surveillance, interception, equipment interference, covert intelligence activity or any other investigative technique.
- (4) The draft Code shall have no binding operational effect until lawfully adopted under the National Crime Agency Act 2026.

PART V - FINANCIAL PROVISIONS AND ACCOUNTS

14. Interim Agency Fund

- (1) There shall be an Interim Agency Fund -
- (a) into which shall be paid all sums lawfully appropriated or otherwise received for the Interim Agency; and
 - (b) out of which shall be paid only expenditure reasonably required for the lawful preparatory functions of the Interim Agency.
- (2) No payment shall be made from the Fund for the conduct of an investigation, covert operation, interception, surveillance activity, reward, asset-recovery operation or other operational function that this Act does not confer on the Interim Agency.
- (3) All expenditure shall be subject to applicable public-finance, procurement, accounting and audit requirements and shall be supported by an adequate audit trail.
- (4) On the cessation of the Interim Agency, the balance, assets, liabilities and records of the Fund shall be dealt with in accordance with the National Crime Agency Act 2026 or any other applicable enactment.

15. Estimates of income and expenditure

- (1) The Interim Agency shall prepare and submit its estimates of income and expenditure in accordance with section 4B of the Statutory Bodies (Accounts and Audit) Act and any other applicable public-finance requirement.
- (2) Any approval, amendment or direction by the Minister in relation to the estimates shall concern financial administration and shall not be construed as authorising direction or control over an investigation, prosecution or operational function of the FCC, the Police or another independent authority.
- (3) The estimates shall separately identify expenditure for recruitment, premises, information systems, consultancy, security, training and other material transition workstreams.

16. Annual report

- (1) The Interim Agency shall, in accordance with the Statutory Bodies (Accounts and Audit) Act, prepare an annual report and audited statement of accounts in respect of every financial year.
- (2) The annual report shall include, to the extent compatible with lawful confidentiality -
- (a) progress against the transition plan;
 - (b) appointments, recruitment exercises and use of consultants or experts;
 - (c) procurement and material contracts;

- (d) expenditure against approved estimates;
 - (e) development or testing of information systems, including the National Flagging Database;
 - (f) data-protection and information-security governance, including aggregate reporting of material incidents; and
 - (g) any matter required by the Director of Audit or another competent oversight authority.
- (3) Information whose publication would unlawfully disclose protected operational, personal or security information may be omitted from the public report, but shall not thereby be withheld from a Court, the Director of Audit, the Independent Advisory Panel, the Data Protection Commissioner or another authority lawfully entitled to receive it.
- (4) The Minister shall cause the annual report and audited statement of accounts to be laid before the Assembly without unreasonable delay and in accordance with the Statutory Bodies (Accounts and Audit) Act.

17. Audit report

- (1) The auditor of the Interim Agency shall be the Director of Audit.
- (2) For the purpose of this section, the first financial year of the Interim Agency shall be the period starting on the commencement of this Act and ending on 30 June of the following year.
- (3) The reporting, accounting and audit obligations of the Statutory Bodies (Accounts and Audit) Act shall apply to the Interim Agency, including in respect of its first financial year, subject only to any express transitional provision contained in that Act.

PART VI - MISCELLANEOUS

18. Confidentiality and lawful disclosure

- (1) Every officer of the Interim Agency shall protect information obtained by reason of office and shall not disclose it except -
- (a) for the lawful discharge of a function under this Act or another enactment;
 - (b) pursuant to an Order or direction of a Court;
 - (c) to the Director of Public Prosecutions, Director of Audit, Independent Advisory Panel, Data Protection Commissioner, Ombudsman, Police or another competent authority where the disclosure falls within that authority's lawful jurisdiction;
 - (d) for the purpose of obtaining legal advice or representation, subject to legal professional privilege and confidentiality;
 - (e) as a protected disclosure or report of suspected illegality, corruption, serious misconduct, abuse of power, unlawful access to data or serious risk to the public, made in good faith to an authority authorised by law to receive it; or
 - (f) as otherwise expressly authorised by law.
- (2) The Interim Agency shall apply appropriate classification, access-control, record-keeping, retention and secure-destruction measures to confidential information.
- (3) Nothing in this section shall be construed as preventing lawful parliamentary, judicial, audit, data-protection or other independent oversight.

19. Consequential amendment

The Statutory Bodies (Accounts and Audit) Act is amended, in the Schedule, by inserting, in the appropriate alphabetical order, the following new item and its corresponding entry – National Crime (Interim) Agency

National Crime (Interim) Agency Act 2026

20. Commencement, duration and cessation

- (1) This Act shall come into operation on a date to be fixed by Proclamation.
- (2) Sections establishing safeguards concerning the appointment and limits of the Director-General shall come into operation no later than any provision enabling recruitment, information access, system development or other substantive preparatory activity.
- (3) Subject to subsection (4), this Act and the Interim Agency shall cease to have effect on the earlier of -
- (a) the commencement of section 3 of the National Crime Agency Act 2026; or
 - (b) the expiry of 12 months from the commencement of section 3 of this Act.

- (4) Where the National Crime Agency Act 2026 has not commenced within the period specified in subsection (3)(b), the Assembly may, by resolution, extend the operation of this Act once for a period not exceeding 6 months.
- (5) On cessation of the Interim Agency, its lawful rights, obligations, contracts, records, assets and liabilities shall transfer or be dealt with in accordance with the National Crime Agency Act 2026 or any other applicable enactment.
- (6) No personal, operational or intelligence data shall be retained after cessation merely because it was held by the Interim Agency; retention or transfer shall require a continuing lawful purpose and shall comply with applicable data-protection, confidentiality and evidential requirements.

END OF PHASE VI - CONSOLIDATED PROPOSED LEGISLATIVE TEXT