

THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY MAURITIUS

ARTICLE 8, PARAGRAPH 5 UNCAC

FINANCIAL DISCLOSURE/DECLARATION OF ASSETS

MAURITIUS (THIRD MEETING)

4. Each State Party shall endeavour, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.

4.1 Declaration of Interests

Conflict of Interests

Conflict of interests is a criminal offence, punishable under Section 13 of the Prevention of Corruption Act 2002 (PoCA) as amended to penal servitude not exceeding 10 years. The PoCA makes it mandatory for the public official in situations of conflict of interests to *declare forthwith the nature of the interest in writing to that public body and not to vote or take part in any proceedings of that public body relating to the decision*. Public sector organizations have a prime responsibility of creating an environment that supports the identification, disclosure and management of conflict of interests.

Declaration of Assets

As disclosure reduces the opportunity for corruption, declaration of Assets has become mandatory for members of the National assembly in Mauritius as well as officers of several pillar institutions like the Mauritius Revenue Authority, the Financial Intelligence Unit and the Independent Commission against Corruption. To further enhance the structure of governance in the public sector, the *Declaration of Assets Act* provides powers to the Prime Minister to extend the application of this Act to such categories of public officers and officers at any statutory body as he may designate.