

Annex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

1. Basic information

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention?
YES/NO

Answer: Yes

If YES,

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

The Declaration of Assets Act 2018 (hereafter referred to as the DOA Act) is the latest legislation for the declaration of assets whereby there were previous enactments of the DOA Act in 1985 and 1991. When it came into force in 2019, its main objective was to provide a new legal framework, covering a broader category of declarants and governing the declaration of assets and liabilities of high public officials in Mauritius. Section 3 of the DOA Act provides the list of public officials who fall under the category of a declarant.

These public officials include amongst others, Ministers, Members of the National Assembly, officers of statutory corporation (i.e., every Chairperson and every Chief Executive and every Officer drawing salary in a scale the initial point of which is

equivalent to the initial point of the salary scale of a Deputy Permanent Secretary (DPS) and above, Councilors, Senior Public Officials, Advisor and officers employed on a contractual basis in Ministries, drawing a salary in a scale the initial point of which is equivalent to the initial point of the salary scale of a DPS (currently at Rs 69, 800), and such other persons as may be prescribed. They have an obligation to make a declaration of their assets and liabilities with the Independent Commission Against Corruption, including the assets and liabilities of their spouse and minor children.

Those public officials drawing **a salary below** Rs 69,800 and working for the statutory Corporation such as Mauritius Revenue Authority, have an obligation to declare their assets and liabilities to their respective agencies.

Officers of the Procurement Policy Office drawing an initial salary scale below Rs 69,800/- have to submit their declaration to the Secretary to the Cabinet.

For officers employed by the Financial Intelligence Unit and drawing a salary below Rs 69,800, they have an obligation to declare their assets and liabilities to the Secretary of the Independent Commission Against Corruption.

The relevant national legislations are:

- (a) Declaration of Assets Act 2018
- (b) The Mauritius Revenue Act 2004
- (c) Public Procurement Act 2006
- (d) Financial Intelligence and Anti- Money Laundering Act 2002
- (e) Bank of Mauritius Act 2004
- (f) Prevention of Corruption Act 2002
- (g) Data Protection Act.

- b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.

Declarants under Declaration of Assets Act

- Under section 6 (a) of the Declaration of Assets Act, every member of the National Assembly, including the Speaker of the National Assembly, and every Minister; every member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner; every Councillor of a Municipal City Council, Municipal Town Council or District Council; every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice-Chairperson of a Municipal City Council, Municipal Town Council or District Council, every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale

the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; and such other persons as may be prescribed shall, within a period of 30 days, inform ICAC, in writing, where he acquires or disposes of–

(i) any freehold or leasehold immovable property in Mauritius or abroad;

(ii) a motor vehicle, a boat, a ship or an aircraft.

- Under section 6(b) of the DOA Act, every senior public officer and every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above, shall make another declaration with ICAC – (i) at every interval of 5 years following the date of the first declaration; and (ii) within a period of 30 days after leaving office.

At the level of the Procurement Policy Office

- Under section 56 of the Public Procurement Act 2006, it is stipulated that where the state of assets and liabilities of an officer of the Procurement Policy Office is so altered as to be reduced or increased in value by not less than 500,000 rupees, the member or officer shall make a fresh declaration.

At the level of the Mauritius Revenue Authority:

Since its inception, the Mauritius Revenue Authority has imposed the disclosure of Assets /Liabilities by its staff (all ranks inclusive) through Section 14 of the Mauritius Revenue Act 2004 (MRA Act).

The MRA Act prescribes for ad hoc financial disclosure by persons who are appointed by the MRA as:

- (a) Director-General to submit a DOA to the Chairperson
- (b) Officer or employee to submit a DOA to the Director-General of the MRA.

The DOAs relate to assets and liabilities of that person, his spouse, minor children and, where applicable, grandchildren and children of age in case of any property sold, transferred or donated to them.

- c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- All of the above (combined system) ✓
- Other, please describe:

If NO,

- a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES/NO**

Answer: No

If **YES**, please explain.

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

- Public officials, including representatives from all branches and agencies of government
 - As per section 4(1) of the DOA Act, every members of the legislative branch, please list: every member of the National Assembly, including the Speaker of the National Assembly and every Minister, every member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner (Section 3(1)(a)&(b) of the Declaration of Assets Act 2018) ✓
 - Members of the judiciary and prosecution, please list: (not applicable)
 - Members of the executive branch, including armed forces and agencies subordinate to a minister, please list: every senior public officer and such other persons as may be prescribed (Section 3(1)(e),(h) &(i) of the Declaration of Assets Act 2018) ✓
 - Officials of independent government bodies (e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government), please list: every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above (Section 3(1)(g) of the Declaration of Assets Act 2018) ✓
- Officials at the supranational (high-level) bodies (e.g., representatives of the country in regional and global organizations/bodies), please list: every adviser

and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above (Section 3(1)(h) of Declaration of Assets Act 2018) ✓

- Officials at subnational levels of government (*e.g., officials at the level of local government, provinces and municipalities*), please list: every Councillor of a Municipal City Council, Municipal Town Council or District Council; every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice-Chairperson of a Municipal City Council, Municipal Town Council or District Council, as the case maybe (Section 3(1)(c) & (d) of the Declaration of Act 2018) ✓
- Political party officials, please list: Only members of the national assembly – every member of the National Assembly, including the Speaker of the National Assembly, and every Minister, every member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner Section 3(1)(a) & (b) of the Declaration of Assets Act 2018) ✓
- Representatives of publicly owned (fully and partially) enterprises, please list:
Declarants from State-Owned enterprises as at now do not have any obligation to submit their declaration since the Regulations namely: Declaration of Assets (State-owned Enterprises) Regulations 2019” has been revoked on 25.09.2019, whereby a new Regulation will be prescribed at a later stage. ✓
- Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
- Other, please list: All officials from Mauritius Prison Service (as from 04 April 2022) and officers of the Procurement Policy Office equivalent to and above initial salary scale of Rs 69,800/-. ✓

At the level of the MRA:

- Grade 1 to Grade 3 (Support Officer 1 – Officer/Custom officer 2)

The obligation to declare their assets and liabilities arise in the following situations:

- a. on an offer of appointment as per Section 14 of the MRA Act;
 - b. Every employee after three years;
 - c. Every employee on resignation or termination of contract or proceeding on retirement; and
 - d. As and when required by the Director-General.
- Grade 4 (Technical Officer)

Every such person shall declare their assets and liabilities, on an offer of appointment as per Section 14 of the MRA Act.

- Grade 5 and above (Team Leader to Director General)
MRA Officers of Grade 5 and above shall submit their declaration of assets and liabilities form to the Declaration of Asset Unit of Independent Commission Against Corruption only as per the Declaration of Asset Act 2018.

*Note: As per MRA Grade Structure:

• Director	--	Grade 7
• Section Head	--	Grade 6
• Team Leader	--	Grade 5
• Technical Officer	--	Grade 4
• Officer /Customs Officer II	--	Grade 3
• Customs Officer I/Support Officer II	--	Grade 2
• Support I	--	Grade 1

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system ✓
- Hierarchical level and position of officials ✓
- Corruption risk level of sectors and functions ✓
- Resources and capacity to manage and verify disclosure
- Other. Detection of illicit enrichment amongst senior public officials and parliamentarians ✓

At the level of the MRA:

- Objective of the system ✓
- Hierarchical level and position of officials ✓
- Corruption risk level of sectors and functions ✓
- Resources and capacity to manage and verify disclosure ✓
- Other.

2.2.1. Please elaborate on your response above.

This is so with a view to:

- (a) Combat corruption and to ensure transparency, accountability and integrity among targeted declarants who are generally entrusted with much power;
- (b) Detect any illicit enrichment;
- (c) Promote accountability to electorates; and
- (d) Restore public confidence in members of parliament.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.)? **YES/NO**

If YES, please list the authority(ies), and explain the applicable criteria and procedures.

Answer: YES

As per section 84 of the Prevention of Corruption Act, the Independent Commission Against Corruption can order any public official or any person suspected of having committed a corruption offence to make a statement under oath of all his assets and liabilities and of those of his relatives and associates.

2.4. How does your country create and update the list of filers?

Answer: YES

2.4.1. The Declaration of Asset Unit of the Independent Commission Against Corruption maintains a database of all categories of declarants. Every 6 months, the DOA Unit of the Independent Commission Against Corruption requests relevant institutions an updated list of eligible declarants. The institutions also provide the DOA Unit with updates on new appointment and vacation of office of eligible declarants.

At the level of the MRA:

As custodian to these Declarations, MRA monitors the assets and liabilities of declarants as defined in the law. A database of filers are kept at the MRA, Internal Affairs Division in excel sheet and filers are notified two months prior to their due dates.

2.5. Please provide the approximate number of filers.

For Financial Year ending June 2022, there were approximately 3805 declarants.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures?
Please select all that apply.

- Upon entering office ✓
- Upon leaving office ✓
- Annually
- Biennially (once every two years)
- Once every three years
- Some categories of officials are more frequently required to declare than the others
- Other, please describe. ✓

a) Every member of the National Assembly, including the Speaker of the National Assembly, and every Minister; every member of the

Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner; every Councillor of a Municipal City Council, Municipal Town Council or District Council; every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice-Chairperson of a Municipal City Council, Municipal Town Council or District Council, every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; and such other persons as may be prescribed shall within a period of 30 days, inform Independent Commission Against Corruption, in writing, where he acquires or disposes of—

(i) any freehold or leasehold immovable property in Mauritius or abroad;

(ii) a motor vehicle, a boat, a ship or an aircraft

b) Senior Public Officials and every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary which is equivalent to Rs 69,800 shall make a fresh declaration with Independent Commission Against Corruption at every interval of 5 years following the date of the first declaration.

At the level of the MRA:

- Upon entering office ✓
- Upon leaving office ✓
- Annually
- Biennially (once every two years)
- Once every three years ✓
- Some categories of officials are more frequently required to declare than the others
- Other, please describe. Upon termination of contract or proceeding on retirement and as and when required by the Director-General of the MRA. ✓

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES/NO**

Answer: YES

If YES, please explain.

As and when required, e.g., when the Declaration of Assets form has been wrongly filled, where there is missing information, when the wrong prescribed form has been submitted, when there is a change in assets under section 6(a) of the DOA Act and under section 6(b) of the DOA Act

MRA's At the level of the:

Yes - As and when required by the Director-General e.g. in case the Declaration of Asset is being processed and verified and it is revealed that the Declaration of Asset form was wrongly filled or suspicious cases.

Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES/NO**

Answer: YES

If YES, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

As per sections 6(a) & (b)(1) of the DOA Act:

(6) (a) Every member of the National Assembly, including the Speaker of the National Assembly, and every Minister; every member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner; every Councillor of a Municipal City Council, Municipal Town Council or District Council; every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice-Chairperson of a Municipal City Council, Municipal Town Council or District Council, every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; and such other persons as may be prescribed shall, within a period of 30 days, inform ICAC, in writing, where he acquires or disposes of—

(i) any freehold or leasehold immovable property in Mauritius or abroad;

(ii) a motor vehicle, a boat, a ship or an aircraft;

(6)(b) (1) Senior Public Officials and every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary which is equivalent to Rs 69,800 shall make a fresh declaration with Independent Commission Against Corruption at every interval of 5 years following the date of the first declaration

At the level of the Procurement Policy Office

Fresh declaration will be required from the member or officer **when** the state of the member's or officer's assets or liabilities is so altered as to be reduced or increased in value by not less than 500,000 rupees, as stipulated at Section 56(2) (Declaration of Assets) of the Public Procurement Act 2006.

At the level of the MRA

Fresh declaration is needed in case of mis-information and/or arithmetical error.

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority ✓ – Declaration of Assets Unit of the Independent Commission Against Corruption
- Entities employing the targeted officials ✓ (Mauritius Revenue Authority + Independent Commission Against Corruption + Procurement Policy Office + Bank of Mauritius + Financial Intelligence Unit + Secretary to Cabinet)
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list:

At the level of the MRA:

- Central competent authority
- Entities employing the targeted officials
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list:
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list:

4.2. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority via:
 - Electronic (online) submission system ✓
 - Submission using the paper submission (also includes Sworn Affidavit) ✓
- Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other.

At the level of the MRA:

- Centralized submission directly to the central competent authority via:
 - Electronic (online) submission system ✓
 - Submission using the paper submission ✓
 - For officers above Rs 69,800/-, the employees of the MRA submit to the ICAC and for those below the threshold submits to the MRA itself. ✓
- Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)
- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other.

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

There are two types of prescribed forms under the Declaration of Assets Act:

- (a) Every member of the National Assembly, every member of the Rodrigues Regional Assembly and every Councillor of a Municipal City Council, Municipal Town Council or District Council, a Minister or a Commissioner or is elected as Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson or Vice-Chairperson of a Municipal City Council, Municipal Town Council or District Council, **shall make a declaration by way of Affidavit (prescribed Affidavit is found in Second schedule of Declaration of Assets);**
- (b) every senior public officer; every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above and such other persons as may be prescribed shall make a declaration in the form prescribed under schedule 2 of the Declaration of Asset Act.

The declarants can either come personally to the Independent Commission Against Corruption to submit their declarations; or by registered post or by scanned copy by email (followed by receipt of the original declaration of assets form).

At the level of the MRA:

Filers below the threshold of Rs 69,800/- submit the Declaration of Asset form as per the Second Schedule of the MRA Act by way of affidavit. The sworn DOA is submitted in hard copy by post or in person as per the form specified in the Second Schedule of the MRA Act.

Filers equivalent to or above Rs 69,800/- submits to the DOA Unit of the ICAC in the second schedule prescribed form either by post, in person or scanned copy (original has to be submitted subsequently)

4.3.If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

Yes, it is possible. Filers can submit their declaration by way of scanned copy by email to the Declaration of Assets Unit of the ICAC. However, same has to be followed by the submission of the original declaration form.

4.4.Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

When the declarant comes in person to submit his declaration form at the ICAC, an officer of its Declaration of Asset Unit will cross-check whether the declarant has properly filled the declaration of asset form/ affidavit. Alternatively, if the declaration of asset form was submitted by post/email and there are missing information, an officer of the Declaration of Asset Unit will contact the said declarant to inform him of the missing information and/or prescribed form?

Further, the officer of the Declaration of Asset Unit also answers to any query via telephone, e-mail and even in person.

There is also a guideline which is published on the website of ICAC to sensitize declarants on their obligation to submit the form, how to fill in the form and the deadline to submit

Communique is issued by the DOA Unit when important timelines arise such as general election, municipal and district council elections, and as and when there is a new category of declarants.

At the level of the MRA:

Regular Training is dispensed to staff and a FAQ has been provided on the MRA Intranet. Internal Affairs Division ensures compliance by informing staff about their due dates and tracking down late submissions.

5. Scope of disclosures

5.1.Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

Immovable and movable assets ✓

their value and source

- those (assets) held in the name of others
- Income
 - their source
- Securities ✓
- Investments ✓
- Savings ✓
- Bank accounts ✓
 - Any other business relationships with financial institutions
- Liabilities / loans / mortgage ✓
- Cash ✓
- Gifts ✓
- Livestock
- Ownership interests (shareholdings) in companies and other legal entities and arrangements ✓
- Business / outside activities (business interests and financial connections) ✓
- License(s) (to carry out commercial activities)
- Usufruct rights (to use and benefit from an asset owned by others)
- Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

At the level of the MRA:

- Immovable and movable assets ✓
 - their value and source ✓
 - those (assets) held in the name of others ✓
- Income
 - their source
- Securities ✓
- Investments ✓
- Savings ✓
- Bank accounts ✓
- Any other business relationships with financial institutions ✓
- Liabilities / loans / mortgage ✓
- Cash ✓
- Gifts ✓
- Livestock
- Ownership interests (shareholdings) in companies and other legal entities and arrangements ✓
- Business / outside activities (business interests and financial connections) ✓
- License(s) (to carry out commercial activities) ✓
- Usufruct rights (to use and benefit from an asset owned by others) ✓
- Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations.

5.2. Is the requirement to disclose an asset dependent on its value (*e.g., assets below a certain threshold do not need to be declared*)? Please explain.

As per the DOA Act, amongst the list of assets to declare, only the below listed assets have to be declared with a specific value threshold:

- Cash in hand above Rs 1 million and
- any item of jewelry, precious stone or metal, or watch, exceeding Rs 500,000,

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

Answer: Yes

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention))?

Filers under the DOA Act, have an obligation to declare the below listed assets held in a foreign country:

- money, in any currency, in local banks and foreign banks;
- securities, including stocks, bonds, treasury bills or other units held in Mauritius or abroad;
- any freehold or leasehold immovable property – (i) registered in Mauritius or abroad; (ii) which, at the time of declaration, has been purchased but is still subject to registration in Mauritius or abroad.

At the level of the MRA:

No.

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **YES/NO**

Answer: YES

Please explain.

Under section 2 of the Declaration of Assets Act 2018, Assets has been defined, *inter alia*, as “*assets held by a person for and on behalf of the declarant in the declarant's capacity as ultimate beneficiary*”.

Therefore, since the definition of assets has encompassed assets of ultimate beneficiary, the Declarant has an obligation to declare such assets whereby he is the ultimate beneficial owner. He will therefore be required to disclose such assets and this would mean that the entities holding these assets will also have to be disclosed.

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled “Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime” ([CAC/COSP/WG.2/2022/CRP.1](#)).

Additionally, under the Companies Act 2001 there is a mandatory obligation to declare the beneficial ownership held in a company at the level Registrar of Companies.

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**

Answer: YES

If YES, please explain

Yes. Filers have an obligation to declare the below listed interest and asset:

- shares or any interest, including any joint ownership in a company, société or partnership; and
- assets held by a person for and on behalf of the declarant in the declarant's capacity as ultimate beneficiary

5.5. Are targeted officials also required to submit information for their family members? **YES/NO**

Answer: YES

If YES,

a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).

Spouse, minor children and grandchildren.

b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

Answer: YES

Filers have an obligation to declare assets and liabilities of their spouse and minor children. They also have an obligation to declare any property sold, transferred or donated to children of age of grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust.

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **YES/NO**

Answer: NO

If **YES**, please list the applicable individuals and the type of information that needs to be submitted.

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure (This is applicable only for the acquisition and disposal of immoveable property, motor vehicle, boat, ship, or aircraft – ✓

For this circumstance, under the DOA Act, only the relevant change in assets should be declared) The obligation to do such a filing is only imposed on declarants falling within the category of S.3(1)(a) – (d),(g) – (i) DOA Act 2018 which are as follows:

(i) every member of the National Assembly, including the Speaker of the National Assembly, and every Minister; (ii) every member of the Rodrigues Regional Assembly, including the Chairperson of the Rodrigues Regional Assembly, and every Commissioner; (iii) every Councillor of a Municipal City Council, Municipal Town Council or District Council; (iv) every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice Chairperson of a Municipal City Council, Municipal Town Council or District Council, as the case may be; (v) every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; (vi) every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; and (vii) such other persons as may be prescribed.

- A complete new disclosure (i.e., a net worth statement) – ✓

Under the DOA Act, all the declarants are required to effect a complete new disclosure upon vacation of office. Also, the requirement of filing new disclosures are mandatory for the below listed declarants every 5 years, starting from the date of the first declaration:

(i) every senior public officer and (ii) every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above.

- Other, please describe:

5.8. Does your country's financial disclosure regime require declaring expenditures?
YES/NO

Answer: NO

If YES, please provide an overview of the relevant features.

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES/YES IN PART/NO**

Answer: Yes, in part under the provisions of the DOA Act

If YES OR YES IN PART

- a. Please describe the measures in place to ensure public access to financial disclosure information (*e.g., proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)

Same is published on the website of the ICAC.

- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

List of targeted officials whose disclosures are accessible publicly:

By virtue of section 7(1) of the DOA Act, only the declarations of Members of the National Assembly, including the speaker, the members of the Rodrigues Regional Assembly, including the chairperson of the Rodrigues Regional Assembly and Councillor of a Municipal City Council, Municipal Town Council or District Council are accessible.

List of targeted officials whose disclosures are not accessible publicly:

The declarations for the following declarants remain confidential:

Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice Chairperson of a Municipal City Council, Municipal Town Council or District Council, as the case may be;

every senior public officer;

every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above;

every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above;

every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of Deputy Permanent Secretary and above; and such other persons as may be prescribed.

- c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.

- (i) Securities including stocks, bonds, treasury bills or other units held in Mauritius or abroad;
- (ii) Shares or any interest, including any joint ownership, in a company, in a society, or partnership;
- (iii) Trusty property;
- (iv) Freehold or leasehold immovable property registered in Mauritius or abroad;

- (v) Freehold or leasehold immovable property which at the time of declaration, has been purchased but is still subject to registration in Mauritius or abroad;
- (vi) Motor vehicles;
- (vii) Boats or ships;
- (viii) Aircraft;
- (ix) Any person holding an assets for the declarant and on his/her behalf in the capacity as ultimate beneficiary;
- (x) Liabilities; and
- (xi) Any property sold, transferred or donated to children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust by the declarant.

d. Does accessing financial disclosure information entail any costs?

No.

e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.

The information is readily accessible on the website for any further scrutiny.

f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?

Yes, as the disclosure of these officials are uploaded on the website of ICAC when they are elected and when they vacate their office.

g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.

Section 7(2) of the DOA 2018 prohibits the public disclosure of the following information:

(a) money, in any currency, in local banks and foreign banks; (aa) money deposited in a non-bank deposit taking institution licensed by the Bank of Mauritius; (b) any item of jewellery, precious stone or metal, or watch, exceeding 500,000 rupees in value; and (c) cash in hand not exceeding one million rupees in any currency accepted as legal tender in any country.

For those assets that are publicly available, there is no measure that can be put in place to protect same since it is already in the public domain and this disclosure is required by law.

Note – not all declarants will have their declaration publicly available on the website of ICAC and there is only a specific list of declarants as mentioned at paragraph 6.1(b).

- h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

<https://www.icac.mu/declaration-of-assets/disclosure-of-declarations/>

Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES/YES IN PART/NO**

Answer: NO

Competent national authorities can only access financial disclosures made publicly available on the website of the ICAC. In the event that they require the full financial disclosure form of a filer, then it can make an application before the Judge in Chambers for the disclosure of a declaration under section 7(4) DOA Act 2018. Now, Section 7 (3) (a) of the DOA act has been amended through the Finance Act 2021 to enable the MRA to request for any financial disclosure of its employee for internal monitoring.

If YES or YES IN PART, please explain how such access is granted, including the list of competent national authorities that can access or request access.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **YES/NO**

Answer: YES

If YES, please describe the procedures and practices in place to verify the content of financial disclosures, including:

- a. Competent authority that conducts the verification (centralized and/or delegated)

The Independent Commission Against Corruption conducts the verification process of financial disclosures submitted at the Declaration of Assets Unit.

At the level of MRA:

The Internal Affairs has the responsibility to process and verify Declaration of Assets form pertaining to its staff drawing a salary below Rs 69,800.

- b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)

The ICAC conducts the verification process based on a risk-based approach taking into account the organization where the filers hold post, press articles showing grounds for red flags and PEPs. The verification is done on an ongoing process in order to ultimately cover all filers.

At the level of the MRA:

Verifies 10% of sample by following a risk-based approach.

- c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)

Correctness of the contents of the information declared is verified by the officers of the Declaration of Asset Unit at the Independent Commission Against Corruption at the receipt of the declaration form. If there is any missing information the filer is requested to provide same and submit another declaration form. However, once the monitoring process is initiated, the information provided is cross checked with on the database of other institutions. The financial disclosure form of specific filers are then published on the website of the ICAC.

If there is a false financial disclosure, the matter will be referred to the competent authority in order to conduct a proper inquiry and to prosecute if need be. [S.11(1) DOA Act 2018]

At the level of the MRA:

Full verification i.e. Compliance & Plausibility Check is done.

- d. Verification processes and methodologies (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.)

The Declaration of Assets Unit of the ICAC first conducts a preliminary check in the filing of the form, which is a manual examination, to make sure there is no missing information the moment a declaration is submitted. The filer is contacted to submit a complete disclosure form in the event of missing information. For filers which have been flagged and or verification process has been initiated on a risk-based approach, written clarifications are requested from the filers within a specific period of time.

Thereafter, the monitoring process is conducted by verifying the contents of the disclosure with reliable information found on database from other institutions or platforms.

The contents of the financial disclosure form are verified on the Information Highway platform and online search engines as well as on site search at the Civil Status Office. The databases whereby search is carried out online are the National Land Transport Authority, Corporate and Business Registration Department, the Registrar General and the Civil Status Office.

At the level of the MRA:

Both manual and electronic checks against other databases & information are done.

7.2.How does your country determine which disclosures to verify?

- Annual verification plan(s)
- Periodic mandatory verification of specific categories of officials

- Random sampling of declarations
- Media reports and/or complaints from the public ✓
- Requests from law enforcement / investigative units ✓
- Other ✓, please describe: Risk-based approach

AT THE LEVEL OF MRA:

- Annual verification plan(s) ✓
- Periodic mandatory verification of specific categories of officials ✓
- Random sampling of declarations ✓
- Media reports and/or complaints from the public ✓
- Requests from law enforcement / investigative units ✓
- Other, please describe:

7.3.If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **YES/NO**

If YES, please explain.

Answer: NO

7.4.Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **YES/NO**

Answer: Yes, ICAC has access to:

- (a) Information highway which is a platform that has information such as ownership of properties (immovable and moveable properties) and interest in companies;
- (b) Civil Status Office database – to get information such as date of birth and family tree of people;
- (c) Corporate and Business Registration Department – CBRD: to get information on companies and registered partnerships
- (d) Registrar General: to get information on loans registered, charges and inscriptions
- (e) National Land and Transport Authority: to get information on motor vehicles

At the level of the MRA

Yes.

7.5.Do competent authorities have access to the information held by financial institutions, including bank account records? **YES/NO**

No – If competent authority requires the information within a declaration, an application for a Judge's order is required.

At the level of the MRA:

No - The Head of Internal Affairs is empowered under section 3(6) of MRA Act to call for any document during the course of verification and processing of Declaration of Asset form.

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

100% on Risk Based Approach

At the level of the MRA:

Around 80%.

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

Penalty for late submission of declaration – penalty of Rs 5,000 per month or part of a month, until such time that the declaration is submitted, provided that the total penalty payable shall not exceed Rs 50,000

Failing to make declaration or willfully making a false declaration shall be liable to a fine not exceeding Rs 1,000,000 and to imprisonment not exceeding a term of 5 years, if found guilty.

Any person who contravenes the DOA Act 2018 in any other manner other than specified above, shall commit an offence and be liable to a fine not exceeding Rs 10,000.

Any spouse who without any reasonable excuse fails to collaborate in disclosing his or her assets and liabilities, shall be liable to a fine not exceeding Rs 10,000 and to a term of imprisonment not exceeding 6 months.

At the level of MRA:

Offences are provided for in Section 25 of the MRA Act.
Sanctionable conducts are committed by any person who:

- a. fails to or refuses to provide any record, document or information requested by the Head of Internal Affairs Division or to attend before him to give required information.
- b. refuses to give information orally or in writing, or gives any false or misleading information, to an officer with respect to a financial disclosure.
- c. makes a false declaration or does not submit his DOA as prescribed under the law.
- d. prepares, maintains, submits or produces any book, record or other document which is false or misleading.
- e. in any manner obstructs an officer in the performance of his duties.

The above offences are punishable by a fine not exceeding 200,000 rupees and imprisonment for a term not exceeding 5 years.

8.2. Is there any applicable statute of limitations? **YES/NO**

Answer: NO

Please explain.

There is no statute of limitation with regard to the imposition of fine by the Independent Commission Against Corruption for late or no declaration. Additionally, as per established case law in Mauritius, there is no prescription/limitation period to initiate a criminal prosecution against a person but there is always the risk of the court staying proceedings for abuse of process on the ground of delay if the delay has caused trial related prejudice to the Accused.

At the level of the MRA:

No.

8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

The competent authority, that is the Independent Commission Against Commission, can only impose penalty for late submission of declarations. The other criminal sanction can only be imposed by the Court following a successful prosecution of the offender.

9. International cooperation and asset recovery

9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

Answer: NO

At the level of the ICAC, it has initiated contact to sign an MoU with other countries having a declaration of assets system in order to share information and expertise of improving the declaration of assets mechanism.

If YES, please describe the channels and mechanisms for cooperation.

Through virtual online meetings which have already been initiated. These countries have been contacted and the signing of MoU is in the pipeline.

9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

Answer: YES

If YES, please explain, including the channels used.

Given that contacts have been initiated with foreign countries to sign an MoU for the sharing of information, same has not yet been finalized and no such requests has been received as of now. However, the Financial Intelligence Unit (FIU) can also assist in this matter.

- 9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information).

10. Good practices

- 10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

Not yet because the regime has recently been set up in 2019. Nearly one year after which, the COVID-19 Pandemic hit the island which resulted in a national confinement in the years 2020 and 2021. The system of financial disclosure is now enfoldng its monitoring process which will eventually facilitate the recovery and return of proceeds of crime.

- 10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

Not yet because the regime has recently been set up in 2019. Nearly one year after which, the COVID-19 Pandemic hit the island which resulted in a national confinement in the years 2020 and 2021. The system of financial disclosure is now enfoldng its monitoring process which will eventually facilitate the recovery and return of proceeds of crime.

- 10.3. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

When the DOA Act came into force and the dedicated Unit – DOA Unit was set up, there was several sensibilization campaigns to educate the public and concerned public officials of their legal obligations under the DOA Act. In this context, guidelines were published on the website of the ICAC with regards to who has an obligation to declare, the law governing it, what to declare, when to declare, the consequences of not declaring within the prescribed delay, how to fill in and submit the form, where to call for queries and the relevant sections of the DOA Act have been quoted therein.

Communiqués are often published and circulated when relevant, for e.g., general election, municipal and district elections and whenever a new Regulation is enacted, for example the Declaration of Assets (Mauritius Prison Service) Regulations 2021 which came into force on 04 April 2022.

Circulars are often submitted to the different ministries and types of organisations to request updated staff list and to inform their officers promptly on their legal obligation under the Act as well as the applicable penalties for late submission.

In the DOA Act, there are provisions which imposes penalty for late submission of the financial disclosures by virtue of section 10(1) of the said Act, since a prescribed deadline of 30 days is imposed under the Act.

Section 11 of the DOA Act also makes it an offence for a filer who fails to make a declaration or who wilfully makes a false declaration, any person who in any manner contravenes the Act and any spouse who fails to collaborate without a reasonable excuse as quoted below:

11. Offences

(1) Any person who fails to make a declaration or who wilfully makes a false declaration 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.

(2) Any person who, in any other manner contravenes this Act or any regulations made under it, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees.

(3) Any spouse who, without any reasonable excuse, fails to collaborate in disclosing his or her assets and liabilities for the purpose of fulfilling a requirement under this Act, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months

As of now, the DoA Unit has issued 727 penalty letters and has collected a total amount of Rs 4,326,000 for late submission of the declaration of assets and liabilities.

11. Challenges

11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

When the DOA Act 2018 was enacted in June 2019, one of the main challenges was the set-up of a dedicated unit – the Declaration of Assets Unit in the ICAC, whereby several recruitments was effected and tailer made training had to be provided since the DOA Unit is unique in Mauritius.

Despite numerous sensibilization campaigns, the concerned institutions and public officials took time to grasp the implications of the DOA Act and many failed to fulfil their legal obligations within the prescribed delay of 30 days. This further entailed application of penalty for late submission. In order to cure same, the ICAC further issued circulars addressed to these institutions and ministries requesting them to communicate the latter with update staff list and any change in post.

Given that the DOA Unit has access to highly sensible information and personal documents of important public officials, confidentiality is a major factor, whereby all the staff has to swear an affidavit for the oath of secrecy.

Since the set-up of the DOA Unit, there has been several recruitments whereby many staff did not complete the whole duration of their contract of employment. This resulted in a shortage of staff and ongoing recruitment until date.

There have been some institutions which refused to collaborate by refusing to provide the contact details and information on the declarants due to the Data Protection Act. This resulted in the DOA Unit looking for other ways to contact these declarants in order to inform them of their obligations and or to provide missing information, which ended up to take a longer time to complete the queries.

The Unit was initially not digitalized and since 2019 till now, the ICAC has embarked on the digitalization process of the DOA Unit.

Since the enactment of the DOA Act 2018, there have been several amendments in the law whereby a new category of declarants were added, upon the recommendations made in the Commission of Inquiry on Drug Trafficking Report in July 2018, the Mauritius Prison Officers which came into force in April 2022. The DOA Unit had to empower its staff on the legal analysis and implementation of the new Regulations. Provisions also had to be made to store the approximate additional 1200 financial disclosure forms of the abovementioned prison officers.

The DOA Unit has recently been receiving training on virtual assets and proposals have been made for the DOA Act to add virtual assets under the definition of assets in the said Act. This remains a challenge since the staff have to master the system of virtual assets and the forfeiture and seizure of same.

11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

Section 64(3) of the Banking Act 2004 listed a number of institutions who can request financials information directly to the Banks. However, the Independent Commission Against Corruption is not on that list. Therefore, the Independent Commission Against Corruption will have to make an application before the Judge in Chambers in order to have access to those financial information necessary to carry out the monitoring process.

It is challenging for the Declaration Assets Unit of the Independent Commission Against Corruption to verify the financial assets/interest held abroad as it will need to go through the Mutual Legal Assistance which is a lengthy process. If the filer did not mention any abroad transactions and his bank accounts also do not reflect same, it will be nearly impossible to decide with which country to initiate the MLA. However, given that it is highly unlikely to have a suspicion or intended criminal investigation against the declarant, at the time that the Mutual Legal Assistance will be made, it is uncertain whether the Independent Commission Against Corruption would obtain such information.

11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

Many filers are unwilling to pay their penalty for late or non-submission of their financial disclosures, even after penalty letters and reminder penalty letters were issued to them mostly since they were not informed of their obligations by their respective institutions. However, some filers have requested to pay in instalments due to their financial constraints.

Regarding foreign declarants, as of now, there are two foreign declarants whose contract of employment have terminated and have already returned to their countries. They have both refused to comply with their legal obligations under the DOA Act, despite penalty letters were issued to them. The legal division is tendering advice regarding the legal actions to be taken against them, i.e., to refer the matter to the Commissioner of Police to arrest upon arrival to Mauritius.

12. Follow-up to the special session of the general assembly against corruption

12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7² of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

By virtue of the provisions of section 7(4) of the DOA Act, any enforcement authority has to apply to the Judge in Chambers for the disclosure of a declaration. Following the request of the Mauritius Revenue Authority to allow it to have a copy of the declaration of assets forms of their employees for their internal monitoring, the DOA Act was amended by the insertion of the new section 7(3A) under the said Act. This further contributed towards a transparent financial disclosure system. Subsequently, the MRA can now request for a copy of the declaration form of their employees for their internal monitoring procedures. As at date, the DOA Unit of the ICAC has already communicated an encrypted soft copy of the declaration, with due regards to the data protection and privacy rights.

13. Other

13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.

The Declaration of Asset Unit and Legal Division of the ICAC has submitted several proposals for amendments to the existing DOA Act 2018, which consists amongst others in further enlarging the definition of assets (inclusion of virtual assets), including judicial officials and state-owned officers in the category of declarants and increasing the maximum applicable penalty for non-compliance to the Act, so as to make the financial disclosure system an effective one.

² 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.

