

# THE REGISTRATION OF ASSOCIATIONS ACT 1978

Act 35/1978

Proclaimed by [\[Proclamation No. 14 of 1978\]](#) w. e. f. 3<sup>rd</sup> January 1978

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## **PART I — PRELIMINARY**

### **1. Short title**

This Act may be cited as the Registration of Associations Act.

### **2. Interpretation**

In this Act -

“accounting date”, in relation to a registered association, means the closing date

of its accounting period;

“accounting period”, in relation to a registered association, means the period specified in its rules, in respect of which a statement of receipts and payments is to be prepared under section 20 (2);

“administrative sanction” means a sanction referred to in section 14A (1) (d);

“associates” include foreign branches of international registered associations and associations with which partnerships have been arranged;

“association”—

(a) means an organisation made up of not less than 7 persons having a formal structure for charitable, religious, cultural, educational, social or fraternal purpose, or for such other purpose other than that of pecuniary gain to its members; but

(b) does not include a political party;

**Amended by [\[Act No. 3 of 2026\]](#)**

“auditor” means a person appointed as such by an annual general meeting of a registered association;

“committee” means the body of persons which is entrusted with the management of a registered association;

“competent authorities” has the same meaning as in the Financial Crimes Commission Act 2023;

**Added by [\[Act No. 3 of 2026\]](#)**

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

“foreign association” means an association formed outside Mauritius;

“guidelines” means any guidelines, guidance, code or best practices issued by the Registrar under this Part;

“investigatory authority” has the same meaning as in the Financial Crimes Commission Act 2023;

“large association” means a registered association —

- (a) whose membership exceeds such number of members; or
- (b) the value of whose assets, or whose annual revenue in 2 consecutive years, exceeds such amount,

as may be prescribed;

“member” means a member of an association who is a resident of Mauritius;

“Minister” means the Minister to whom responsibility for the subject of associations is assigned;

“mutual aid society” means an association of which one of the main objects is to provide benefits on the death of a member, his spouse or any of his relatives;

“office”, in relation to an association, means the principal place of business of the association;

“officer —

- (a) means a person who forms part of a committee or is an auditor or secretary of an association; but
- (b) does not include —

- (i) a member of the staff of an association who performs the duties of a secretary; and
- (ii) any other person employed by an association, whether on full time or part time basis;

“register” means the register to be kept under section 4;

“registered” means registered under this Act;

“Registrar” means the Registrar of Associations;

“revenue” means the gross receipts of a registered association from any source;

“Review Panel” means the Review Panel referred to in section 19Q of the Financial Intelligence and Anti-Money Laundering Act;

“secretary”—

- (a) means the secretary of an association; and
- (b) includes—

- (i) any other person performing the duties of secretary; and

- (ii) in the case of a foreign association, the person who represents the association in Mauritius;

“special resolution” means a resolution passed by a registered association in accordance with section 30;

“village” has the same meaning as in the Local Government Act;

“youth club” means an association —

- (a) whose members are —

- (i) over the age of 14; and
  - (ii) under the age of 30; and
- (b) whose aims and objects are to provide facilities for the spiritual, mental or physical training of its members.

**Amended by [\[Act No. 27 of 1986\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 9 of 2019\]](#); [\[Act No. 20 of 2023\]](#); [\[Act No. 11 of 2024\]](#); [\[Act No. 3 of 2026\]](#) w,e,f 18 April 2026**

### **3. Application of Act**

- (1) Nothing in this Act shall affect any other enactment which relates to —
  - (a) companies;
  - (b) civil or commercial partnerships, including *sociétés*;
  - (c) co-operative societies; or
  - (d) trade unions.
  
- (2) This Act shall not apply to —
  - (a) a youth club;
  - (b) an association incorporated under any other enactment; and
  - (c) a co-operative society.

## **PART II — REGISTRATION OF ASSOCIATIONS**

### **4. Register of associations**

(1) The Registrar shall keep a register in which shall be entered the particulars of every registered association.

(2) Any interested person may, on written application to the Registrar, inspect the register on payment of the prescribed fee.

## **5. Registration of associations**

(1) Subject to section 17 (2), every association other than a foreign association shall —

- (a) give notice of its formation to the Registrar within 14 days; and
- (b) apply to the Registrar for registration within 3 months of its formation.

(2) Every foreign association shall apply to the Registrar for registration before engaging in any activities in Mauritius.

(3) Every notice given or application made under subsection (1) or (2) shall be signed by the Secretary.

## **6. Application for registration**

(1) Subject to subsection (2), every application under section 5 shall be made in such form and manner as the Registrar may determine and accompanied by —

- (a) 2 copies of the rules of the association;
- (b) a list of the members, showing their names, occupations and addresses;
- (c) a list of the officers, showing their titles, names and addresses;
- (d) a certified copy of the minutes of proceedings of the meeting at which the rules were approved and the officers were appointed or elected;
- (e) a notice of the address of the office of the association;

- (f) the prescribed fee;
  - (g) a copy of the National Identity Card or biodata page of the passport of each of its officers; and
  - (h) (a copy of the certificate of character of each of its officers, which shall be dated within 3 months of the date of submission of the application.
- (2) An application for registration under section 5 (2) shall also specify —
- (a) the names and addresses of the person authorised to represent the foreign association in Mauritius;
  - (b) the office of the association in Mauritius; and
  - (c) the nature of the activities in which the foreign association intends to engage in Mauritius.

(3) The Registrar may, by written notice, require the secretary to provide any further information he may reasonably require for the purpose of considering the application.

(3A) The Bank of Mauritius or the Financial Services Commission may provide to the Registrar such technical support and assistance as he may require in the registration of associations.

(4) Where the Registrar is of opinion that the association does not comply with this Act or, as the case may be, with the Sports Act 2016, he shall give written notice to the secretary of the failure to comply and afford the association a reasonable time in which to comply with this Act or as the case may be, with the Sports Act 2016.

**Amended by [\[Act No. 29 of 1999\]](#); [\[Act No. 43 of 2001\]](#); [\[Act No. 28 of 2013\]](#); [\[Act No. 35 of 2016\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 9 of 2019\]](#); [\[Act No. 12 of 2023\]](#); [\[Act](#)**

[No. 11 of 2024](#)

**7. Grounds for refusal to register**

(1) An association shall not be registered where it does not comply with the Sports Act 2016 or, without prejudice to the generality of the foregoing, where —

- (a) any of its objects is unlawful;
- (b) it is engaged, or is about to engage, in activities likely to cause a serious threat to public safety or public order or has made, is making or is likely to make, available in any resources, directly or indirectly, to a terrorist or a terrorist organization or for the purposes of terrorism.

Amended by [\[Act No. 37 of 2003\]](#)

- (c) its rules are not clear or are ambiguous;
- (d) its name —
  - (i) is the same as that of a registered association or so resembles that of a registered association that the public may be deceived or misled; or
  - (ii) is, in the Registrar's opinion, objectionable or otherwise unsuitable; or
- (e) in the case of a foreign association, its registration would not be in the interest of Mauritius.

(2) Where the Registrar refuses to register an association, he shall by written notice inform the secretary of the refusal and of the reason for the refusal.

(3) Any person aggrieved by the refusal of the Registrar to register an association may, not later than 21 days after the date of a notice under subsection (2), appeal to the Judge in Chambers against the decision of the Registrar and on any such appeal, the Judge may make such order as he thinks fit.

Amended by [\[Act No. 29 of 1992\]](#); [\[Act No. 28 of 2013\]](#); [\[Act No. 35 of 2016\]](#)

## **8. Certificate of registration**

(1) Where the Registrar is satisfied that an association should be registered, he shall register the association and its rules, and issue to the association a certificate of registration.

(2) Any interested person may, on written application to the Registrar and on payment of the prescribed fee, obtain a copy of the certificate of registration of an association, or a copy or extract of the annual return of an association under section 23 and of any other document relating to the registration of an association, certified by the Registrar.

## **9. Status and acts of associations**

(1) A registered association shall be a body corporate with perpetual succession and a common seal bearing its name and shall have all the rights and powers of a natural person.

(2) Notwithstanding any other enactment, but subject to subsection (3), an officer may, when acting in accordance with the rules of the association, bind the association in the same manner as if his appointment or election were made by authentic deed.

(3) No property worth more than 45,000 rupees and belonging to a registered association shall be disposed of, pledged, mortgaged or charged unless the transaction has been approved by special resolution.

(4) A registered association may sue and be sued under its corporate name and service of any notice or process by or on the secretary shall be deemed to be service on behalf of or on the association.

(5) Subject to section 15 (3), any communication or notice addressed to a registered association shall be deemed to have been duly sent if forwarded to the office of the association or, in the case of a foreign association, to its principal place of business in Mauritius.

(6) The secretary shall give written notice to the Registrar of any change in the address of the office of the association or, in the case of a foreign association of its principal place of business in Mauritius, within 14 days of the change.

**Amended by [\[Act No. 1 of 1983\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 12 of 2023\]](#)**

## **10. Consequences of refusal to register**

(1) Where the Registrar has refused to register an association, the association shall be dissolved —

- (a) where no appeal has been lodged under section 7 (3), not later than one month after the date of a notice under section 7 (2);
- (b) where an appeal has been lodged under section 7 (3) and the appeal has been dismissed, not later than one month after the date of the dismissal of the appeal.

(2) Where an association which is required to be dissolved is not dissolved within the time specified in subsection (1), the association shall commit an offence and the association shall be wound up by the Registrar in accordance with section 18.

## **PART III — RULES OF ASSOCIATIONS**

### **11. Rules of association**

(1) The rules of every registered association shall make provision for the matters specified in the Schedule.

(2) Every member shall, on his admission and on request made to the secretary, be entitled to receive, on payment of any fee fixed by the association which shall not exceed 5 rupees, a copy of the rules of the registered association.

## **12. Minors**

(1) Subject to subsection (2), a minor may, with the written consent of his responsible party, be admitted as a member of a registered association.

(2) No minor shall be appointed or elected the committee, or as an officer, of a registered association.

**Amended by [\[Act No. 15 of 1998\]](#); [\[Act No. 12 of 2023\]](#)**

## **13. Amendment of rules**

(1) Subject to subsections (2) and (3), a registered association may by special resolution amend its rules.

(2) An amendment of the rules of an association shall not have effect until it is registered with the Registrar.

(3) An application for the registration of an amendment of the rules of a registered association shall be made to the Registrar within 90 days of the general meeting at which the special resolution to amend the rules was approved, shall be signed by the secretary and shall be accompanied by —

(a) 2 copies of the proposed amendment of the rules;

(b) a certified copy of the minutes of proceedings of the general

meeting at which the special resolution to amend the rules was approved; and

- (c) a declaration signed by him that section 30 has been complied with; and
- (d) the prescribed fee.

(4) The Registrar may, by written notice, require the secretary to provide any further document and information deemed necessary for the purpose of considering the application.

(5) The Registrar shall, within 45 working days from the date the application is determined to be complete –

- (a) register the amendment of the rules of the registered association and issue the association with a certificate; or
- (b) reject the application by giving the registration association notice thereof, stating the ground for objection.

(6) An application under subsection (5) shall be deemed to be complete where the Registrar is satisfied that all the necessary documents and information have been submitted to him.

**Amended by [\[Act No. 11 of 2024\]](#)**

#### **14. Rules to be binding**

(1) Subject to subsection (2), the rules of a registered association shall bind the association and every member and any other person claiming through a member to the same extent as if the member or other person had subscribed his name thereto.

(2) No person shall be liable for any debt of a registered association contracted after he has ceased to be a member.

## **Part IIIA – Measures Related to Good Governance and Financial Integrity**

### **Sub-Part A – Powers of Registrar**

#### **14A. Powers of Registrar**

(1) The Registrar shall have such powers as are necessary to enable him to effectively discharge his functions under this Act and may, in particular –

- (a) issue guidelines;
- (b) give directions to any registered association to ensure compliance with this Act or any guidelines issued under this Act;
- (c) require a registered association to submit a report on corrective measures it is taking to ensure compliance with this Act or any guidelines issued under this Act, at such intervals as may be required by the Registrar;
- (d) with respect to a registered association or any person who is a present or past officer or member of a registered association, and subject this Part, apply any or all of the following administrative sanctions –
  - (i) issue a private warning;
  - (ii) impose an administrative penalty;
  - (iii) ban a person from being a member of the managing committee of a registered association for a period not exceeding 5 years;
  - (iv) cancel the registration of a registered association as provided under section 15;
- (e) request information from any registered association in order to determine which is involved in fund raising activities and disbursing of funds for charitable, religious, cultural, educational and such other similar activities;

- (f) keep records pertaining to the administration and management of the registered association, including the financial affairs of the registered association.

(2) Any person who fails to comply with a direction issued under subsection (1) (b) and (c) 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.

(3) The Registrar may publish any of its decision or determination, or the decision of the Review Panel, or any other information the Registrar may deem appropriate.

(4) In the discharge of his functions and exercise of his powers, the Registrar shall –

- (a) coordinate and cooperate with relevant competent authorities; and
- (b) ensure that access to relevant information on the administration and management of registered associations, including financial and programmatic information, may be provided to a competent authority for the purpose of an investigation.

Amended by [\[Act No. 3 of 2026\]](#)

### **Sub-Part B – Obligations of Registered Associations**

#### **14B. Record keeping**

(1) Every registered association shall, for a period of at least 5 years, keep a record containing full details of –

- (a) the source and destination of funds received, and disposed of, by the association;
- (b) transactions, both domestic and international, that shall be sufficient to verify whether those funds have been received and spent in a manner consistent with the objects of the association;
- (c) the identity of the person who controls or directs the activities of the association, including the members of its managing committee;

(d) its beneficiaries and associates.

(2) The Registrar may request a registered association to submit financial statements, for such period as he may determine, with detailed breakdowns of receipts and payments and assets and liabilities, and the registered association shall comply with such a request.

(3) A registered association shall, upon request, make the records under subsection (1) available to the Registrar, or an investigatory authority.

(4) Any person who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a period not exceeding 2 years.

**Amended by [\[Act No. 20 of 2023\]](#)**

#### **14C. Appropriate controls by registered associations**

A registered association shall –

- (a) have appropriate controls in place to ensure that all funds shall be fully accounted for and shall be spent in a manner that is consistent with the objects of the association; and
- (b) take reasonable measures to –
  - (i) confirm the identity, credentials and good standing of its beneficiaries and associates;
  - (ii) confirm that its beneficiaries and associates are not involved with or using the funds of the association to support terrorists or terrorist organisations; and
  - (iii) document the identity of its significant donors and respect donor confidentiality.

#### **14D. Duty to provide information**

(1) Where a report has been made under section 21A, the Director of FIU may, notwithstanding any other enactment, request further information in relation to the

suspicious transaction from –

- (a) the auditor; or
- (b) the relevant registered association or any other registered association that is, or appears to the FIU, to be involved in the transaction.

(2) Any person who fails to comply with subsection (1) 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 2 years.

### **Sub-Part C – Investigatory Powers of Registrar**

#### **14E. Request for information**

(1) The Registrar may, in the discharge of its functions under this Act, require a registered association to furnish it with any information and produce any record or document within such time and at such place as it may determine.

(2) A registered association referred to in subsection (1) shall, as soon as possible, comply with any request under subsection (1).

(3) The Registrar may require any information or document furnished to it to be verified or authenticated in such manner as it may determine, and at the expense of the registered association.

(4) Any person who fails to comply with this section 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 2 years.

#### **14F. Inspections**

(1) (a) The Registrar may, at any time, cause to be carried on the business premises of a registered association an inspection and an audit of its books and records to verify whether the association is complying with this Act.

(b) The Registrar may, when exercising a power under this section, request such assistance as may be necessary from FIU or any supervisory authorities.

(2) For the purposes of subsection (1), the Registrar may-

(a) direct, orally or in writing –

(i) the registered association; or

(ii) any other person whom the Registrar reasonably believes has in its possession or control a document or thing that may be relevant to the inspection,

to produce the document or thing as specified in the direction;

(b) examine, and make copies of or take extracts from, any document or thing that it deems necessary to be relevant to the inspection;

(c) retain any document or thing it deems necessary; and

(d) direct a person who is or apparently is an employee of the registered association to give information about any document or thing that it deems necessary to be relevant to the inspection.

(3) The registered association referred to in subsection (1), or where applicable, its employee, shall give the Registrar full and free access to the records and other documents of the association as it deems necessary to be relevant for the inspection.

(4) Any person who –

(a) intentionally obstructs the Registrar in the performance of any of his duties under this section; or

(b) fails, without reasonable excuse, to comply with any direction of the Registrar in the performance of his duties under this section,

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 2 years.

(5) Any person who destroys, falsifies, conceals or disposes of, or causes or permits the destruction, falsification, concealment or disposal of, any document,

information stored on a computer or other device or other thing that the person knows or ought reasonably to have known is relevant to an inspection or investigation carried out by the Registrar, 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 2 years.

(6) Deleted by [\[Act No. 3 of 2026\]](#)

Amended by [\[Act No. 3 of 2026\]](#)

#### **14FA. Risk-based approach**

(1) Every registered association shall implement programmes against terrorism financing, which are commensurate with the terrorism financing risks to which it is exposed and the size and nature of its operations.

(2) For the purpose of ensuring that a registered association complies with this Act and the relevant enactments relating to the prevention of terrorism financing, the Registrar may –

- (a) conduct, at any time and in such manner as he may determine, a risk-based inspection of that registered association; and
- (b) take such measures as may be necessary to identify, assess and understand the terrorism financing risks and periodically review such risk assessment.

(3) For the purpose of subsection (2), the Registrar shall collect and maintain such statistics and information as may be required in such form and manner, and for such period, as he may determine.

(4) In this section –

“registered association” means an association that primarily engages in raising or disbursing funds for purposes such as charitable, religious, cultural, educational, social or fraternal purposes, or for the carrying out of other types of good works in accordance with its stated purpose.

## **14FB. Interpretation of Sub-part C**

In this Sub-part –

“inspection” includes –

- (a) an on-site or off-site regular examination;
- (b) a special examination;
- (c) an off-site or an on-site monitoring or oversight; and
- (d) an audit of the books and records of a registered association;

“Registrar” includes any person designated in writing by him.

**Amended by [\[Act No. 3 of 2026\]](#)**

## **Sub-Part D – Powers of Registrar to Give Directions and Issue Guidelines**

### **14G. Directions by Registrar**

(1) Where the Registrar has reasonable cause to believe that a registered association has failed or is failing to take such measures as are required under this Act or any guidelines issued under this Act, the Registrar may give the registered association a written direction as he may, in the circumstances, determine.

(2) Without prejudice to the generality of subsection (1), the Registrar may direct a registered association –

- (a) where the association has failed or is failing to take such measures as are required under this Act, to do a specified act, or refrain from doing a specified act;
- (b) to comply with this Act which may be relevant to the circumstances;

- (c) to comply with any relevant guidelines issued by the Registrar;
- (d) to remove or to take steps to remove any specified employee from office, or ensure that a specified employee does not take part in the management or conduct of the activities of the association, except as permitted by the Registrar;
- (e) to establish compliance programmes, internal controls and other corrective measures; and
- (f) to provide, as such intervals as may be specified in the direction, reports on the compliance programmes, internal controls and other corrective measures that the association is taking;
- (g) to issue financial statements that provide detailed breakdowns of receipts and payments and assets and liabilities.

(3) A direction under this section may specify the time by which, or period during which, it shall be complied with.

(4) A registered association referred to in subsection (1) that has been given a direction shall comply with the direction notwithstanding anything in its rules or any contract or arrangement to which it is a party.

(5) The Registrar may revoke a direction under this section at any time, by notice to the registered association.

#### **14H. Non-compliance with directions**

(1) Any person to whom a direction is given under this Act shall comply with the direction and where he fails to comply with the direction and a time period is specified for compliance, the person 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) A person who knowingly hinders or prevents compliance with a direction given under this Act 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.

#### **14J. Power to issue guidelines**

(1) The Registrar may issue such guideline as he considers appropriate for the purposes of this Act.

(2) Any guidelines issued by the Registrar under subsection (1) shall apply to every registered association or to such category of registered association as may be specified in the guidelines and that association or category of associations shall comply with those guidelines.

(3) Where it appears or is represented to the Registrar that any registered association has refrained from complying or negligently failed to comply with any requirement of any guidelines as he considers appropriate, the Registrar may take, against the registered association, any action which it is empowered to take under section 14A.

### **Sub-Part E – Administrative Sanction and Application for Review**

#### **14K. Administrative sanction by Registrar**

(1) Subject to subsection (2), where the Registrar has reasonable cause to believe that a registered association has contravened this Act or any regulations made or guidelines issued under this Act or any direction issued under this Act, he may, in accordance with this Act, take such action as he may determine.

(2) Where the Registrar intends to impose an administrative sanction under section 14A(1)(d)(i), (ii) or (iii) against a registered association, he shall issue a notice to the registered association stating –

- (a) his intention to impose an administrative sanction;
- (b) the type and terms of the administrative sanction; and
- (c) the right of the registered association to make written representations to the Registrar within 21 days of the notice.

(3) Where, after considering the written representations under subsection (2)(c) and the Registrar is satisfied that the registered association is in contravention of subsection (1), or where no written representations are received, it shall impose the

administrative sanction on the association.

(4) Any administrative penalty under this Part shall be a debt due to the Registrar and may be recovered by the Registrar as a civil debt in a court of competent jurisdiction.

(5) Any administrative penalty paid to the Registrar shall be credited to the Consolidated Fund.

**Amended by [\[Act No. 15 of 2021\]](#)**

#### **14L. Application for review before Review Panel**

(1) A registered association which is aggrieved by the decision of the Registrar under section 14K(3)–

- (a) may, within 21 days of the decision of the Registrar, make an application to the Review Panel for a review of that decision, specifying the reasons thereof; and
- (b) shall, at the same time, forward a copy of his application by registered post to the Registrar.

(2) Where a registered association is unable to make an application within the period of 21 days, the Review Panel may, on good cause shown, accept to hear the application.

(3) Notwithstanding an application under subsection (1)(a) but subject to subsection (4), the decision of the Registrar under section 14K shall be given effect immediately after the period of 21 days from the date of the decision.

(4) The Review Panel may, after hearing the aggrieved registered association, suspend the implementation of the decision of the Registrar under subsection (3) on such terms and conditions as it may determine.

(5) In addition to any administrative sanction imposed by the Registrar under section 14K, the Review Panel may direct the registered association to take such remedial action as it may determine.

(6) Where an application to review the decision of the Registrar is made to the Review Panel under this section, the review proceedings shall be dealt with in accordance with Sub-part F of Part IVB of the Financial Intelligence and Anti-Money

Laundering Act, with such modifications and adaptations as may be necessary.

Amended by [\[Act No. 15 of 2021\]](#)

### **Sub-Part F – Exemptions**

#### **14M. Registered associations to be exempted**

The Minister may, by regulations, exempt any registered association or a category of registered associations from the provisions of sections 14B and 14C.

Added by [\[Act No. 9 of 2019\]](#)

## **PART IV - CANCELLATION, AMALGAMATION AND WINDING UP OF ASSOCIATIONS**

### **15. Cancellation of registration**

(1) Subject to section 17 (3) and to this section, the Registrar may cancel the registration of a registered association on the ground that —

- (a) the registration of the association was obtained by fraud or misrepresentation;
- (b) the association has engaged, or is about to engage, in activities likely to cause a serious threat to public safety or public order or has made, is making or is likely to make, available any resources, directly or indirectly, to a terrorist or a terrorist organisation or for the purposes of terrorism.

Amended by [\[Act No. 37 of 2003\]](#)

- (c) the association has contravened its rules or this Act, and has persisted in its default after the Registrar has given it written notice specifying the default and fixing a time which shall not be less than

21 days for remedying the default, and that time has expired;

- (d) the association has in any way misapplied its funds; or
- (e) the association has ceased to function.

(2) Where the Registrar is satisfied that the registration of an association should be cancelled, he shall, give notice to the secretary of his intention to cancel the registration of the association and of the ground of his decision.

(3) A notice under subsection (2) shall be given —

- (a) by registered post; or
- (b) where the secretary of the association cannot be found or is not known, by publication in the *Gazette* and in 2 daily newspapers.

(4) An association may, not later than 21 days after the date of a notice under subsection (2), appeal to a Judge in Chambers against the decision of the Registrar in accordance with section 33 and, on any such appeal, the Judge may make such order as he thinks fit.

(5) The registration of an association shall be cancelled and the association shall be wound up by the Registrar in accordance with section 18 —

- (a) where no appeal has been lodged under subsection (4), not later than 21 days after the date of a notice under subsection (2);
- (b) where an appeal has been lodged under subsection (4) and the appeal has been dismissed, not later than one month after the date of the dismissal of the appeal.

(6) The association may, before the expiry of the time specified in subsection (5), by special resolution designate to the Registrar a registered association to which any remaining property of the association shall be transferred.

Amended by [\[Act No. 29 of 1992\]](#)

## 16. Voluntary winding up

(1) Subject to subsections (2) and (3), a registered association may, by special resolution, decide that it shall be wound up and that any remaining property, shall be transferred to a registered association designated in the resolution.

(2) Where an association has resolved that it should be wound up, the secretary shall, within 14 days after the resolution has been approved, give written notice of the resolution to the Registrar and lodge with him —

- (a) a certified copy of the minutes of proceedings of the general meeting at which the special resolution to wind up the association has been approved;
- (b) a detailed statement of the assets and liabilities of the association; and
- (c) a declaration signed by him that section 30 has been complied with.

(3) On receipt of a notice under subsection (2) and on being satisfied that the resolution to wind up the association has been approved in accordance with section 30, the Registrar shall publish a notice of the winding up in the *Gazette* and the association shall be wound up in accordance with section 18.

## 17. Amalgamation

(1) Subject to subsections (2) and (4), 2 or more registered associations may amalgamate to form one association if a special resolution to the effect is approved by every registered association concerned.

(2) Where 2 or more registered associations have resolved to amalgamate, the secretaries of the registered associations concerned shall, within one month after the last registered association concerned to approve a special resolution has done so, jointly

- 
- (a) give written notice of the amalgamation to the Registrar; and
  - (b) apply under section 5 for the registration of the association formed by the amalgamation.

(3) Where the Registrar registers an association formed by the amalgamation of 2 or more registered associations, he shall cancel the registration of these registered associations.

(4) The amalgamation shall take effect from the date of the registration of the new association under subsection (3).

#### **18. Effect of winding up**

(1) Where a registered association is required to be wound up under section 10, 15 or 16, all the property of that association shall vest in the Registrar who shall—

- (a) use the property towards meeting, as far as possible, all the debts and liabilities of the association and the costs of the winding up; and
- (b) transfer any remaining property to a registered association designated by the association under subsection (2) or (3).

(2) Every association shall, on its formation, designate a registered association to which, in the event of the association being wound up, its remaining property under subsection (1) (b) shall be transferred.

(3) A designation under subsection (2) may be varied —

- (a) by a resolution of the annual general meeting of the association; or
- (b) by a special resolution under section 15 (6) or 16 (1).

- (4) Where —
- (a) a registered association has not designated an association under subsection (2) or (3) to which any property is to be transferred under subsection (1) (b); or
  - (b) the association designated under subsection (2) or (3) refuses to accept any property to be transferred under subsection (1) (b);

the property shall vest in the State.

(5) Any transfer of property under subsection (1) shall be exempt from the payment of any duty, fee or charge which would otherwise be payable to the Government.

(6) Any person who acts or purports to act as an officer of an association which has been wound up, or who fails to deliver to the Registrar any property of an association which is required to be wound up, shall commit an offence.

Amended by [\[Act No. 48 of 1991\]](#)

## **PART V — ADMINISTRATIVE PROVISIONS**

### **19. Application of funds**

- (1) Subject to this Part, no registered association shall apply its funds except for —
- (a) the furtherance of its objects; and
  - (b) the payment of —
    - (i) reasonable emoluments to its employees;
    - (ii) reasonable allowances or expenses to its officers; and
    - (iii) reasonable expenses for its administration, including the auditing of its accounts.
- (2) The committee of a registered association shall not incur any

expenditure —

- (a) during the period between the accounting date and the next annual general meeting, in excess of one sixth of the expenditure in the preceding accounting period;
- (b) at any other time —
  - (i) in excess of 15,000 rupees under any one item;
  - (ii) in excess of 60,000 rupees in any year,

unless the expenditure has been previously approved by a general meeting.

(3) Except with the approval of the Minister, no mutual aid society shall, in any accounting period, incur expenditure—

- (a) under subsection (1) (b) (i) and (ii), in excess of 12 per cent; or
- (b) under subsection (1) (b) (i), (ii) and (iii), in excess of 15 per cent,

of the revenue of the society during that period.

(4) A registered foreign association shall not —

- (a) collect funds, or act as an agent, in Mauritius on behalf of any person;
- (b) except —
  - (i) with the approval of the Minister; and
  - (ii) in compliance with the Exchange Control Act, transfer its property or funds to any country outside Mauritius; and
- (c) make any payment in Mauritius —
  - (i) on behalf of a person not resident in Mauritius; or
  - (ii) in respect of any activity of the association other than its activities in Mauritius.

(5) Where any payment is made in contravention of subsection (4), the Registrar may, on behalf of the foreign association, recover the amount paid from the person making the payment or from the payee.

(6) Notwithstanding any other enactment, a suit by the Registrar under subsection (5) shall be entered before the Supreme Court by plaint with summons.

Amended by [\[Act No. 15 of 2021\]](#)

## **20. Records and accounts**

(1) Every officer who is responsible for keeping any account of a registered association or for the collection, receipt, disbursement, custody or control of the money of the association shall keep a record of all money received and paid by him for and on behalf of the association and shall—

- (a) at least once a year on the accounting date;
- (b) on his resignation;
- (c) on vacation of his office; or
- (d) where required so to do by the rules of the association or this Act,

render to the association a true account of all money received, and paid by him since his appointment or election or since he last rendered an account, whichever occurs later.

(2) The treasurer of every registered association shall, once a year, not later than one month after the accounting date, prepare and submit to the committee a statement of all receipts and payments of the association in respect of the accounting period and of the assets and liabilities of the association existing on the accounting date.

(3) Every officer shall, if so required, hand over to the association the balance which on any audit appears to be due from him and all bonds, securities and effects, books, papers or other property of the association in his possession, under his control or entrusted to his custody.

(4) Where an officer fails to comply with subsection (3), the committee, any

member or the Registrar, acting on behalf of the association, may recover from him by judicial process —

- (a) the balance due upon any account last rendered by him;
- (b) all other money received by him on account of the association;  
and
- (c) all bonds, securities and effects, books, papers or other property in his possession, under his control or entrusted to his custody.

Amended by [\[Act No. 27 of 1986\]](#); [\[Act No. 29 of 1999\]](#); [\[Act No. 11 of 2018\]](#); [\[Act No. 9 of 2019\]](#); [\[Act No. 12 of 2023\]](#)

## **21. Audit**

(1) The committee of every registered association shall —

- (a) cause the statement prepared under section 20 to be audited by the auditor before submitting it to the annual general meeting; and
- (b) (i) once a year not later than 2 months after the accounting date;  
and  
(ii) at such other times as may be required by the rules,

cause the accounts of the association to be audited by the auditor.

(2) The committee shall, upon written request by the auditor, submit the accounts of the association for audit.

### **21A. Anti-money laundering and combating financing of terrorism**

(1) Every auditor of an association shall –

- (a) as soon as practicable but not later than 15 working days from the date on which he becomes aware of a transaction which he has reason to believe may be a suspicious transaction, make a report of such transaction to FIU;

(b) comply with such guidelines as FIU may issue.

(2) In this section –

“suspicious transaction” has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act.

**Added by [\[Act No. 11 of 2018\]](#)**

## **22. Annual general meeting**

(1) Every registered association shall, not later than 3 months after its accounting date, hold an annual general meeting.

(2) The committee of every registered association shall submit for the approval of its members at the annual general meeting of the association -

(a) the statement prepared under section 20 (2); and

(b) in the case of a large association, an estimate of the expenditure of the association, in the accounting period ending on the next accounting date.

(3) The treasurer of every registered association shall, on the application of a member, deliver to him a copy of the statement of estimate required to be submitted for the approval of the members under subsection (2).

(4) Every association shall, for a period of 12 months beginning not later than one week before the annual general meeting, cause a copy of every document required to be submitted to the meeting under subsection (2) to be prominently displayed, and made available for inspection by a member, at every place of business maintained by the association.

## **23. Annual return**

(1) The secretary of every registered association shall, not later than 3

months after the accounting date in every year, forward to the Registrar a return, in such form and manner as the Registrar may determine, and such return being duly filled in, containing —

- (a) a certified copy of the statement required to be submitted to the annual general meeting under section 22, together with a declaration specifying whether the statement has been approved by the meeting;
- (b) a statement of the names and postal addresses of the officers of the association;
- (c) a return of the membership of the association as on 31 December of the preceding year; and
- (d) where the association has amended its rules during the accounting period, a copy of the rules of the association as amended.

(1A) For the purpose of subsection (1), the Registrar may direct the secretary of a registered association to furnish such information as he may determine and the secretary shall furnish such information.

(1B) Where the secretary of a registered association omits to state any matter to the Registrar pursuant to subsection (1) where he knows or ought reasonably to know that, because of the omission, the return is misleading in a material respect, or where he fails to furnish any information pursuant to subsection (1A), he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and imprisonment for a term not exceeding 6 months.

(2) The secretary shall, within 14 days of any change among the officers of a registered association, give written notice of the change to the Registrar.

**Amended by [\[Act No. 9 of 2019\]](#)**

## **24. Register of members and records**

(1) Every registered association shall keep an up to date register of its members.

(2) Every registered association shall retain —

(a) for a period of not less than 5 years after the last date to which they relate —

(i) all books, statements of account and auditors' reports;

(ii) all registers of members, and all records of money paid by members to the association;

(b) for a period of not less than 5 years after their date of origin, all minutes of meetings, vouchers, receipts, correspondence and other documents relating to the affairs of the association.

(3) Every registered association shall ensure that all the books and documents of the association and the register of its members are available for inspection by the Registrar or by a member at its office or, in the case of a foreign association, at its principal place of business in Mauritius.

**Amended by [\[Act No. 11 of 2018\]](#)**

## **25. Officers**

(1) No person shall be qualified to become an officer or, having been so appointed or elected, shall act as such where —

(a) he is an undischarged bankrupt; or

(b) he has, within the 3 preceding years, been convicted of any offence involving fraud or dishonesty.

(2) In the case of a large association, no person shall be qualified to be —

(a) an officer, other than the auditor —

- (i) unless he has been a member for more than 6 months; or
    - (ii) where the association has been registered for less than 6 months, he has been a member since the date of the registration of the association;
  - (b) a president, treasurer or secretary, unless he can read and write English or French;
  - (c) an auditor, unless he has such qualifications as may be prescribed.
- (3) A person who is appointed or elected as an officer shall not hold office for a term exceeding 5 years.
- (4) The appointment and election of officers shall be conducted at least once every 5 years.

Amended by [\[Act No. 12 of 2023\]](#)

#### **25A. Duties of officers**

- (1) Every officer, other than the auditor, of a registered association shall –
  - (a) ensure that the association complies with this Act and any other enactment;
  - (b) perform his functions with the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances;
  - (c) act in the best interests of the association;
  - (d) exercise loyalty to the association;
  - (e) avoid any actual or potential conflict between his

personal or business interests and the interests of the association; and

- (f) disclose, in writing to the association, any direct or indirect potential personal or business interest that might be adverse to the interests of the association as soon as he becomes aware of such interest.

(2) No officer shall, during and after his relationship with a registered association, disclose directly or indirectly to any person any information received in confidentiality during the performance of his duties or exercise of his functions.

**Added by [\[Act No. 11 of 2018\]](#)**

## **26. Security**

(1) Where the rules of a registered association provide that an officer shall be required to furnish security, no person shall take up appointment, or act or purport to act, as an officer unless he has furnished security in accordance with the rules.

**Amended by [\[Act No. 11 of 2024\]](#)**

## **27. Establishment of branches**

(1) Subject to this section, an association may establish branches.

(2) Except where a branch established in a village is composed of more than 100 members, not more than one branch shall be established in a village.

(3) Where an association establishes or dissolves a branch it shall give written notice of the establishment or dissolution of the branch, as the case may be, to the Registrar not later than 14 days after the date of the establishment or dissolution.

(4) Where the officers of a branch are not all elected by its members, the number of officers to be elected or appointed by the members shall not be less than half

the total number of officers of the branch.

- (5) Where an association has established a branch —
  - (a) no person shall be admitted a member of the branch except by a decision of the committee and on the written recommendation of the branch;
  - (b) the association and the branch shall each keep a register of members of the branch; and
  - (c) no person shall —
    - (i) vote at a meeting of the branch;
    - (ii) be a delegate of the branch; or
    - (iii) be an officer of the branch,

unless he has been a member of the branch for more than 3 months.

## **28. General meetings of large associations**

(1) Every notice convening an annual general meeting of a large association shall be published, not less than 14 days before the date of the meeting, in one daily newspaper approved by the Registrar.

- (2) Every notice under subsection (1) shall specify —
  - (a) that the meeting is convened as an annual general meeting; and
  - (b) that the matters to be considered at the meeting will include —
    - (i) the statement of accounts of the association prepared under section 20 (2); and
    - (ii) where appropriate, the election of the officers.

- (3) Subject to section 30 (2), at a general meeting of a large association —

- (a) subject to the rules of the association, a member may vote by proxy through another member;
- (b) no member shall vote as proxy for more than 9 members.

## **29. General meetings of delegates**

(1) Subject to subsection (2) and section 28, where the general meeting of a large association consists in a meeting of delegates of branches of the association, the association shall, not later than 14 days before the general meeting, give each branch written notice of the general meeting, specifying —

- (a) the matters to be considered at the meeting;
- (b) the number of delegates to be elected by the branch; and
- (c) the number of delegates to be elected by every other branch of the association.

(2) Every branch shall, not later than 7 days after receiving a notice under subsection (1), convene a branch general meeting at which —

- (a) all the matters to be discussed at the general meeting of the delegates shall be considered; and
- (b) the delegates to represent the branch shall be elected.

(3) For the purpose of a general meeting of delegates of branches of a large association —

- (a) subject to paragraph (b), the rules of the association shall specify the basis, which shall be the same for all branches, on which the number of delegates of a branch shall be determined;
- (b) no branch shall be entitled to elect —
  - (i) less than 2 delegates;
  - (ii) any delegate unless the branch was established more than 5 months before the date of the general meeting.

- (4) Repealed by [\[Act No. 18 of 1997\]](#)

### **30. Special resolution**

- (1) A special resolution shall be of no effect unless —
- (a) it has been approved by a majority of all the members of the registered association at a general meeting;
  - (b) not less than 14 days' notice of the general meeting and of the proposed resolution has been given to the members in the manner provided by the rules of the association; and
  - (c) in the case of a large association, a notice that a general meeting is to be held to consider a special resolution has been published in a daily newspaper approved by the Registrar.
- (2) At a general meeting of an association held for the purpose of subsection (1)
- 
- (a) a member may vote by proxy through another member;
  - (b) no member shall vote as proxy for more than 20 members.

## **PART VI - MISCELLANEOUS**

### **31. Powers of Registrar**

- (1) The Registrar may inspect and audit the books of a registered association and its bank and cash balances.
- (2) Every officer or former officer shall, on written notice from the Registrar, produce to him, at such time and place as may be specified in the notice, any book or document in the custody of the officer or former officer.

(3) The Registrar may undertake outreach and educational programmes to raise and deepen awareness among such associations as he may consider appropriate and the donor community on the potential vulnerabilities of the sector to terrorism financing abuse and terrorism financing risks and the measures that they can take to protect themselves against such abuse.

(4) The Registrar may share with law enforcement agencies and institutions involved in the prevention of money laundering and combating of terrorism financing and proliferation financing, in Mauritius or abroad, information which he obtains pursuant to this Act.

**Amended by [\[Act No. 11 of 2018\]](#); [\[Act No. 15 of 2021\]](#)**

### **32. Inquiry into affairs and conduct of association**

(1) The Registrar —

(a) may, if he has reasonable ground to believe that any condition specified in section 15 (1) exists in relation to a registered association; and

(b) shall, upon the written application of—

(i) one tenth of the members of a large association; or

(ii) one fifth of the members of an association other than a large association,

call for all accounts and documents relating to the association, and institute an inquiry into the affairs and conduct of the association.

(2) The Registrar may summon witnesses and examine them on oath.

(3) Any person summoned to attend as a witness or to produce any document before the Registrar shall be bound to obey the summons in the same manner as a witness is bound to obey a summons issued by the Supreme Court.

- (4) Any person who —
- (a) refuses or omits to attend at the time and place mentioned in a summons;
  - (b) refuses to be sworn or give evidence; or
  - (c) fails to produce any document in his possession or under his control,

shall commit an offence.

- (5) No evidence given before the Registrar shall —
- (a) give rise to any civil or criminal proceedings, other than a prosecution for perjury, against any person giving such evidence;
  - or
  - (b) be admissible against any person in any civil or criminal proceedings, except in the case of a witness who may be accused of having given false evidence before the Registrar conducting an inquiry under this Act.

(6) Any person who gives false evidence before the Registrar shall commit an offence and shall, on conviction, be liable to imprisonment for a term not exceeding 6 months.

(7) Every enactment relating to witnesses and evidence shall, subject to the other provisions of this Act, be applicable to every witness appearing, and to evidence given, before the Registrar.

(8) At the conclusion of the inquiry, the Registrar shall, subject to subsection (9), give such directive as may be appropriate in the matter.

(9) Where at the conclusion of an inquiry the Registrar is of opinion that the registration of an association should be cancelled, he shall comply with section 15.

**Amended by [\[Act No. 3 of 2026\]](#)**

### **33. Appeals**

(1) Every notice of appeal under section 7 (3) or 15 (4) shall —

- (a) be in writing; and
- (b) specify the ground of appeal.

(2) The Registrar shall as soon as practicable forward to the Master and Registrar, for transmission to the Judge in Chambers, the notice of appeal together with a statement of the material facts considered by him and of his decision on the whole matter and on any point which may be specified as a ground of appeal, and shall also furnish to the Judge any further information which the Judge may require and which he is able to furnish.

(3) The Master and Registrar shall give to the Registrar written notice of the decision of the Judge on an appeal under this section, and the Registrar shall give effect to the decision.

(4) No costs shall be awarded against the Registrar on an appeal under this section.

(5) The Chief Justice may make rules for regulating the practice and procedure in respect of appeals under this section.

### **34. Registrar's certificate to be evidence**

A certificate under the hand of the Registrar as to the names of the officers of members of a registered association or any other fact required by this Act to be registered shall be *prima facie* evidence of the facts stated therein.

### **35. Repealed by [\[Act No. 27 of 1986\]](#)**

### **36. Exemptions**

The Minister may, by regulations, exempt any association, including a foreign association, from registration under section 5.

**Amended by [\[Act No. 27 of 1986\]](#)**

### **37. Offences and penalties**

Any association, officer or other person who fails to comply with this Act or any directive given under section 32 (8) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 3 months.

**Amended by [\[Act No. 11 of 2018\]](#); [\[Act No. 3 of 2026\]](#)**

### **38. Regulations**

(1) The Minister may make such regulations as he thinks fit for the purposes of this Act.

(2) Any regulations made under subsection (1) may provide for the taking of fees.

(3) Regulations made under this section may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 3 months.

**Amended by [\[Act No. 9 of 2019\]](#)**

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## **SCHEDULE**

[section 11]

### **Matters to be provided for by the rules of registered associations**

1. The name of the association.
2. The objects of the association, including any primary engagement in raising or disbursing funds.
3. The mode of admission, rejection and removal of members, the keeping of an up to date register of members.
4. The mode of holding meetings, the right and mode of voting at such meetings.
5. The appointment or election and removal of officers.
- 5A. The appointment and election of officers to be conducted at least once every 5 years.
6. The investment of any funds, the keeping of full and accurate accounts by the treasurer and the audit of such accounts.
7. The accounting period of the association, which shall be 12 months.
8. The furnishing of security by officers responsible for the collection and management of money on behalf of the association.
9. The fines and forfeitures which may be imposed on any member of the association.
10. The inspection of the books of the association by any person having an interest in the funds of the association.
11. Where any financial benefits are payable to the members, the circumstances in

which those benefits are to be paid and the amounts of those benefits.

12. Where any remuneration is payable to an officer, the amount of the remuneration.
13. The number of requisitionists, being not less than one tenth of the members, who may require the holding of a general meeting of the association.
14. The audit of the accounts of the association to be carried out at least once a year.

**Amended by [\[Act No. 27 of 1986\]](#); [\[Act No. 12 of 2023\]](#); [\[Act No. 3 of 2026\]](#)**