

**The text below is an internet version of the Rules made by the FSC under section 93 of the Financial Services Act 2007 and section 37 of the Private Pension Schemes Act 2012 and is for information purposes only. Whilst reasonable care has been taken to ensure its accuracy, the authoritative version is the one published in the *Government Gazette* of Mauritius (GN No. 149 of 2014).**

## **PRIVATE PENSION SCHEMES (RETURNS) RULES 2014**

### **THE PRIVATE PENSION SCHEMES ACT 2012**

**FSC Rules made by the Financial Services Commission under section 93 of the Financial Services Act 2007 and section 37 of the Private Pension Schemes Act 2012.**

#### **1. Citation**

These Rules may be cited as the Private Pension Schemes (Returns) Rules 2014.

#### **2. Interpretation**

In these Rules –

“Act” means the Private Pension Schemes Act 2012;

“foreign pension scheme” means a private pension scheme authorised under section 10 of the Act;

“supervisory body” means a regulatory or supervisory body, in any jurisdiction, responsible for the regulation and supervision of private pension schemes.

#### **3. Submission of Returns**

(1) Subject to paragraph (2), a private pension scheme shall submit the returns referred to in section 37 of the Act in the form specified in the Schedule within six months after the close of the financial year of the scheme.

- (2) Where a foreign pension scheme has submitted returns in English language and containing the information specified in section 37 of the Act to a foreign supervisory body, it shall be deemed to comply with paragraph (1) by submitting, within one month after submission to the foreign supervisory body, certified copies of such returns to the Commission.
- (3) These Rules are not exhaustive and should be read in conjunction with the Act, other relevant Acts, regulations and FSC Rules made under those Acts and Codes or guidelines which the Commission may issue from time to time.

#### **4. Commencement**

These Rules shall come into operation on 1 September 2014.

Made by the Financial Services Commission on 31 July 2014.