

THE STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT 1972

Act 2/1972

Proclaimed by [\[Proclamation No. 10 of 1972\]](#) w. e. f 1st July 1972

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1. **Short title**

This Act may be cited as the Statutory Bodies (Accounts and Audit) Act.

2. **Interpretation**

In this Act -

“audit” has the same meaning as in the Financial Reporting Act;

“auditor” means a person appointed as auditor under section 5;

“Board” means the managing committee of a Statutory body;

“capital project” means an intervention relating to acquisition or preservation, or to both acquisition and preservation, of non-financial assets for meeting defined objectives and consisting of a set of interrelated activities to be carried out within a specified budget and a time-schedule;

“estimates” means the Performance-Based Budget Estimates;

“estimates of expenditure” means the annual estimates of expenditure based on programmes and sub-programmes prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated, the outcomes to be achieved and outputs to be delivered, the estimates for the first year to be approved by the Minister;

“estimates of revenue” means the annual estimates of revenue prepared on a 3-fiscal year rolling basis, the estimates for the first year of every such period of 3 fiscal years to be approved by the Minister;

“financial year” has the same meaning as in section 2A of the Finance and Audit Act;

“financial statements”, in relation to a financial year –

(a) means –

- (i) a statement of financial position;
- (ii) a statement of financial performance;
- (iii) a statement of changes in net assets or equity;
- (iv) a statement of cash flow; and

- (v) a statement of comparison of budget and actual amounts; and
- (b) includes notes, comprising a summary of significant accounting policies and other explanatory notes;

"IFAC" has the same meaning as in the Financial Reporting Act;

"Minister" means the Minister to whom responsibility for the statutory body concerned is assigned;

"outcome" means the likely or achieved short-term and medium-term effects of an activity's or intervention's outputs;

"outputs" –

- (a) means the products, goods and services resulting from the carrying out of an activity; and
- (b) includes changes resulting from activities relevant to the achievement of outcomes;

"programme" means a group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget, including staffing and other necessary resources;

"qualified auditor" means -

- (a) an auditor licensed under the Financial Reporting Act 2004; and
- (b) the Director of Audit;

"statutory body" means any of the bodies specified in the Schedule.

“sub-programme” means the programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective.

Amended by [\[Act No. 45 of 2004\]](#); [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 1 of 2015\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2022\]](#); [\[Act No. 18 of 2025\]](#)

3. Powers of Minister

(1) The Minister may give to a Board directions of a general character as to the performance by the Board of its functions and duties under this Act as appear to the Minister to be requisite in the public interest, and the Board shall comply with the directions.

(2) (a) During the COVID-19 period, a meeting of a Board may be held either –

(i) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or

(ii) by means of audio, or audio and visual, communication by which all the members participating and constituting a quorum can simultaneously hear one another throughout the meeting.

(b) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.

(c) A resolution under paragraph (b) may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

Amended by [\[Act No. 1 of 2020\]](#)

3A. Interest in agency or body of persons restricted

(1) Except where otherwise expressly provided in the enactment establishing or setting up a statutory body, the statutory body shall not –

- (a) establish or create any agency or body of persons, whether corporate or unincorporate;
- (b) acquire or hold any interest in any other agency or body of persons, whether corporate or unincorporate.

(2) Any agency or body of persons referred to in subsection (1) established or created prior to the commencement of this section shall be dissolved or wound up and the assets and liabilities taken over by the statutory body not later than 1 January 2011, unless the Minister approves otherwise.

(3) A statutory body which holds an interest in any agency or body of persons referred to in subsection (1) shall, not later than 1 January 2011, dispose of such interest, unless the Minister approves that it may continue to do so.

Added by [\[Act No. 1 of 2009\]](#)

4. Accounting records

Every statutory body shall cause to be kept proper accounting records for the purpose of recording all the transactions relating to its undertakings, funds, activities and property.

Amended by [\[Act No. 1 of 2009\]](#)

4A. Performance Agreement

(1) **Repealed [\[Act No. 13 of 2019\]](#)**

(2) Every statutory body shall, not later than 15 June in every year, in respect of the next financial year, mutually agree with the Ministry on, and have in place, a performance agreement which shall include key performance indicators on the targeted output of the statutory body.

Amended by [\[Act No. 26 of 2013\]](#); [\[Act No. 1 of 2015\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 13 of 2019\]](#)

4B. Annual estimates

(1) Every statutory body shall, not later than 28 February in every year, submit to the Minister, in respect of the following financial year; estimates of revenue and estimates of expenditure, prepared on a 3-financial year rolling basis, the estimates for the first year of every such period of 3 financial years requiring approval by the Minister

(2) Every statutory body shall, in the preparation of the estimates referred to in subsection (1), ensure that it does not enter into financial obligations in excess of its present and future financial capacity.

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 1 of 2015\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 18 of 2025\]](#)

4C. Application of surplus amount or accumulated revenue reserve

Notwithstanding any other enactment establishing a statutory body, where the financial statements of the statutory body show an operating surplus or accumulated revenue reserve, the Board shall, at the request of the Minister responsible for the subject of finance, remit the surplus or accumulated revenue reserve into the Consolidated Fund or invest in Treasury Certificates or other Government securities.

Amended by [\[Act No. 18 of 2016\]](#); [\[Act No. 13 of 2019\]](#)

4D. Gender representation on Board

Notwithstanding any other enactment establishing a statutory body, there shall be, on every Board, at least one woman as member of the Board.

Amended by [\[Act No. 13 of 2019\]](#)

5. Auditor

(1) (a) Subject to paragraph (b), every Board shall, every financial year, with the approval of the Minister, appoint an auditor to audit the financial statements of the statutory body.

(b) Paragraph (a) shall not apply where the enactment establishing the statutory body provides that the Director of Audit shall audit its financial statements.

(2) All expenses in connection with or incidental to an audit under this section shall be borne and paid by the statutory body.

(3) No person shall be appointed as an auditor under this section unless he is a qualified auditor.

Amended by [\[Act No. 10 of 2010\]](#)

6. Powers of auditor

(1) Every auditor shall have access at all reasonable times to all books and accounts of the statutory body, all vouchers in support of them and all relevant books, papers, and writings in the possession or control of the Board relating to them.

(2) The auditor so appointed may require from all members of the Board and all officers, agents and workers of the statutory body such information and explanations as may be necessary for the purpose of the examination or audit.

6A. Annual report

- (1) Every statutory body shall cause to be prepared an annual report.
- (2) The annual report under subsection (1) shall consist of –
 - (a) the financial statements in respect of the financial year to which the report relates; and
 - (b) a report on the performance of the statutory body in respect of the previous financial year;
 - (c) a corporate governance report in accordance with the National Code of Corporate Governance; and
 - (d) the strategic direction of the statutory body in respect of the following 3 financial years.
- (2A) The financial statements referred to in subsection (2)(a) shall be signed by
 -
 - (a) the Chairperson or, in his absence, another member appointed by the Board; and
 - (b) another member of the Board.
- (3) (a) Subject to paragraph (b), every statutory body specified in the Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.
- (b) Paragraph (a) shall not apply to the Financial Services Commission established under the Financial Services Act.

Amended by [Act No. 10 of 2010]; [Act No. 7 of 2020]

(4) The Board of every statutory body shall be responsible for the proper and timely performance of the requirements of this section.

(5) **Repealed by [\[Act No. 20 of 2009\]](#)**

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 1 of 2015\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2022\]](#)

7. Submission of annual report

(1) The chief executive officer of every statutory body shall, not later than 3 months after the end of every financial year, submit to the Board for approval the annual report, referred to in section 6A in respect of that year.

(2) After approval by the Board, the chief executive officer shall, not later than 4 months after the end of every financial year, submit the annual report, to the auditor.

(3) The auditor shall, within 10 months of the end of every financial year, after receipt of the annual report pursuant to subsection (2), submit the annual report and his audit report to the Board.

(4) Every statutory body shall, within 10 months of the close of every fiscal year, submit to the Accountant-General audited financial statements and such information required in prescribed format for consolidation purposes.

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 38 of 2011\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 18 of 2025\]](#)

7A. Disciplinary action for non-compliance

(1) Where, in the opinion of the Board, the chief executive officer or any other officer of a statutory body –

- (a) has not properly performed his duties with the result that the requirements of sections 4A, 4B, 6A and 7(1) and 2 cannot be complied with within the prescribed time; or
- (b) does not comply with any other provision of this Act or the enactment establishing the statutory body,

the Board may, after giving an opportunity for the officer to be heard, take appropriate disciplinary action against the officer

(2) The supervising officer of the Ministry shall monitor any disciplinary action taken under subsection (1).

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 10 of 2017\]](#)

7B. Repealed by [\[Act No. 11 of 2018\]](#); Added by [\[Act No. 10 of 2017\]](#)

8. Auditor's report

Every auditor shall report to the Board -

(a) whether he has obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purpose of the audit;

(b)- (c) - Repealed by [\[Act No. 20 of 2009\]](#)

(d) in his opinion, to the best of his information and according to the explanations given to him, the financial statements give a true and fair view of the financial performance of the statutory body for the financial year and of its financial position at the end of the financial year;

(e) whether this Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;

(f) whether in his opinion and, as far as could be ascertained from his examination of the financial statements submitted to him, any expenditure incurred is of an extravagant or wasteful nature judged by normal commercial practice and prudence;

(g) in his opinion, the statutory body has been applying its resources and carrying out its operations economically, efficiently and effectively.

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [Act No. 15 of 2022]

8A. Repealed by [\[Act No. 18 of 2025\]](#)

Added by [Act No 15 of 2022]

9. Board's report

(1) On receipt of the annual report including the audited financial statements and the audit report under section 7(3), the Board shall, not later than one month from the date of receipt, furnish to the Minister such reports and financial statements.

(1A) **Deleted by [\[Act No. 10 of 2010\]](#)**

(1B) Every statutory body shall also prepare such other accounts as the Minister may require, and shall afford to him facilities for the verification of the information furnished, in such manner and at such times as the Minister thinks fit.

(2) The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of every statutory body before the Assembly.

Amended by [\[Act No. 1 of 2009\]](#)

9A. Provisions of Act to prevail

In the event of any conflict or inconsistency between any provision of this Act and the provisions of the enactment establishing or setting up the statutory body, the provisions of this Act shall prevail.

Added by [\[Act No. 1 of 2009\]](#)

10. Regulations

The Minister may –

- (a) make such regulations as he thinks fit for the purposes of this Act; and
- (b) by regulations, amend the Schedules.

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2009\]](#)

11. Transitional provisions

(1) Every statutory body having an accounting period which ends on 30 June, shall, not later than 15 May 2009, in respect of the period of 18 months ending 31 December 2010, submit to the Minister, an estimate of income and expenditure of the statutory body for his approval.

(1A) The provisions of this Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009 and the Finance (Miscellaneous Provisions) Act 2009, shall apply to the estimate of income and expenditure submitted in accordance with subsection (1), subject to –

- (a) the time limit of 3 months after the end of every financial year referred to in section 7 being construed as not later than 31 March 2011;

(b) the Board furnishing its report to the Minister under section 9 not later than 30 June 2011.

Added by [\[Act No. 14 of 2009\]](#)

(2) This Act, as enacted before being amended by the Additional Stimulus Package (Miscellaneous Provisions) Act 2009, and the enactment establishing the statutory body shall apply to the estimate submitted in accordance with subsection (1).

(3) **Added by [\[Act No. 1 of 2009\]](#); Deleted by [\[Act No. 10 of 2010\]](#)**

12. Transitional provisions

Every statutory body having an accounting period which ends on 31 December shall, not later than 31 October 2015, in respect of the period of 18 months ending on 30 June 2017, submit to the Minister an estimate of its income and expenditure for his approval.

Added by [\[Act No. 1 of 2015\]](#)

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

[Section 2]

STATUTORY BODIES

Body	Established/Set up under the —
Aapravasi Ghat Trust Fund	Aapravasi Ghat Trust Fund Act

Academy of Design and Innovation	Academy of Design and Innovation Act 2022
Agricultural Marketing Board	Mauritius Agricultural Marketing Act
Arabic-speaking Union	Arabic-speaking Union Act
Beach Authority	Beach Authority Act
Bhojpuri-speaking Union	Bhojpuri-speaking Union Act
Bus Industry Employees Welfare Fund	Bus Industry Employees Welfare Fund Act
Central Electricity Board	Central Electricity Board Act
Central Water Authority	Central Water Authority Act
Chagossian Welfare Fund	Chagossian Welfare Fund Act
Chinese-speaking Union	Chinese-speaking Union Act
Civil Service Family Protection Scheme Board	Civil Service Family Protection Scheme Act
Competition Commission	Competition Act
Conservatoire National de Musique François Mitterrand Trust Fund	Conservatoire National de Musique Francois Trust Fund Act
Construction Industry Authority	Construction Industry Authority Act 2023
Creole-speaking Union	Creole-speaking Union Act
Early Childhood Care and Education Authority	Early Childhood Care and Education Authority Act

Economic Development Board	Economic Development Board Act 2017
Employees' Welfare Fund	Employees' Welfare Fund Act
English-speaking Union	English-speaking Union Act
Financial Crimes Commission	Financial Crimes Commission Act 2023
Financial Reporting Council	Financial Reporting Council Act
Financial Services Commission	Financial Services Act
Fishermen Welfare Fund	Fishermen Welfare Fund Act
Food and Agricultural Research and Extension Institute	Food and Agricultural Research and Extension Institute Act
French-speaking Union - Added by <u>[Act No. 2 of 2024]</u>	French-speaking Union Act 2023
Gambling Regulatory Authority	Gambling Regulatory Authority Act
Higher Education Commission	Higher Education Act 2017
Hindi-speaking Union	Hindi-speaking Union Act
Human Resource Development Council	Human Resource Development Act
Independent Broadcasting Authority	Independent Broadcasting Authority Act
Information and Communication Technologies Authority	Information and Communication Technologies Act
Institute of Technical Education and Institute of Technical Education	

Technology - **Added by [\[Act No. 13 of 2021\]](#)** and Technology Act 2021

Irrigation Authority	Irrigation Authority Act
Islamic Cultural Centre Trust Fund	Islamic Cultural Centre Trust Fund Act
Insurance Industry Compensation Fund	Insurance Act
Land Drainage Authority	Land Drainage Authority Act 2017
Law Reform Commission	Law Reform Commission Act
Le Morne Heritage Trust Fund	Le Morne Heritage Trust Fund Act
Lois Lagesse Trust Fund	Lois Lagesse Trust Fund Act
Mahatma Gandhi Institute	Mahatma Gandhi Institute Act
Manufacturing Sector Workers Welfare Fund	Manufacturing Sector Workers Welfare Fund Act
Malcolm de Chazal Trust Fund	Malcolm de Chazal Trust Fund Act
Marathi-speaking Union	Marathi-speaking Union Act
Mauritian Cultural Centre Trust	Mauritian Cultural Centre Trust Act
Mauritius Broadcasting Corporation	Mauritius Broadcasting Corporation Act
Mauritius Cane Industry Authority	Mauritius Cane Industry Authority Act
Mauritius Council of Registered Librarians	Mauritius Council of Registered Librarians Act
Mauritius Digital Promotion Agency	Mauritius Digital Promotion Agency Act

2023 – **Added by [\[Act No. 4 of 2023\]](#)**

The Mauritius Emerging Technologies
Council Act 2021 – **Amended by [\[Act No.](#)**
[10 of 2021\]](#)

Mauritius Examinations Syndicate	Mauritius Examinations Syndicate Act
Mauritius Ex-Services Trust Fund	Mauritius Ex-Services Trust Fund Act
Mauritius Film Development Corporation	Mauritius Film Development Corporation Act
Mauritius Food Standards Agency	Mauritius Food Standards Agency Act 2022
Mauritius Institute of Education	Mauritius Institute of Education Act
Mauritius Institute of Health	Mauritius Institute of Health Act
Mauritius Institute of Training and Development	Mauritius Institute of Training and Development Act
Mauritius Marathi Cultural Centre Trust	Mauritius Marathi Cultural Centre Trust Act
Mauritius Meat Authority	Meat Act
Mauritius Museums Council	Mauritius Museums Council Act
Mauritius Oceanography Institute	Mauritius Oceanography Institute Act
Mauritius Ports Authority	Ports Act
Mauritius Qualifications Authority	Mauritius Qualifications Authority Act
Mauritius Renewable Energy Agency	Mauritius Renewable Energy Agency Act

Mauritius Research and Innovation Council	Mauritius Research and Innovation Council Act 2019
Mauritius Revenue Authority	Mauritius Revenue Authority Act
Mauritius Society for Animal Welfare	Mauritius Society for Animal Welfare Act
Mauritius Society of Authors	Copyright Act 2017
Mauritius Sports Council	Sports Act
Mauritius Standards Bureau	Mauritius Standards Bureau Act
Mauritius Tamil Cultural Centre Trust	Mauritius Tamil Cultural Centre Trust Act
Mauritius Telugu Cultural Centre Trust	Mauritius Telugu Cultural Centre Trust Act
Mauritius Tourism Promotion Authority	Mauritius Tourism Promotion Authority Act
Media Trust	Media Trust Act
National Agency for Drug Control	National Agency for Drug Control Act 2025
National Art Gallery	National Art Gallery Act
National Children's Council	National Children's Council Act
National Cooperative College	Cooperatives Act
National Council for the Rehabilitation of Disabled Persons	National Council for the Rehabilitation of Disabled Persons Act
National Economic and Social Council	National Economic and Social Council Act

National Environment Cleaning Authority	National Environment Cleaning Authority Act 2022
National Heritage Fund	National Heritage Fund Act
National Institute of Sports	Sports Act 2016
National Library	National Library Act
National Productivity and Competitiveness Council	National Productivity and Competitiveness Council Act
National Solidarity Fund	National Solidarity Fund Act
National Transport Corporation	National Transport Corporation Act
National Wage Consultative Council	National Wage Consultative Council Act
National Women's Council	National Women's Council Act
National Women Entrepreneur Council	National Women Entrepreneur Council Act
National Women's Sports Commission	Sports Act 2016
National Youth Council	National Youth Council Act
Nelson Mandela Centre for African Culture Trust Fund	Nelson Mandela Centre for African Culture Trust Fund Act
Open University of Mauritius	Open University of Mauritius Act
Outer Islands Development Corporation	Outer Islands Development Corporation Act
Private Secondary Education Authority	Private Secondary Schools Authority Act

Professional in the Arts Council	Status of the Artist Act 2023 – Added by <u>[Act No. 11 of 2023]</u>
Professor Basdeo Bissoondoyal Trust Fund	Professor Basdeo Bissoondoyal Trust Fund Act
Public Officers' Welfare Council	Public Officers' Welfare Council Act
Quality Assurance Authority	Higher Education Act 2017
Rabindranath Tagore Institute	Rabindrarnath Tagore Institute Act
Rajiv Gandhi Science Centre Trust Fund	Rajiv Gandhi Science Centre Trust Fund Act
Ramayana Centre	Ramayana Centre Act
Road Development Authority	Road Development Authority Act
Rose Belle Sugar Estate Board	Rose Belle Sugar Estate Board Act
Sanskrit-speaking Union	Sanskrit-speaking Union Act
Seafarers' Welfare Fund	Seafarers' Welfare Fund Act
Senior Citizens Council	Senior Citizens Council Act
Sir Seewoosagur Ramgoolam Botanic Garden Trust	Sir Seewoosagur Ramgoolam Botanic Garden Trust Act
Sir Seewoosagur Ramgoolam Foundation	Sir Seewoosagur Ramgoolam Foundation Act

Skills Development Authority – **Added by**

[Act No. 23 of 2019]

Small Farmers Welfare Fund	Small Farmers Welfare Fund Act
Special Education Needs Authority	Special Education Needs Authority Act 2018
St Antoine Planters Co-operative Trust	St Antoine Planters Co-operative Trust Act
State Trading Corporation	State Trading Corporation Act
Sugar Cane Planters Trust	Sugar Cane Planters Trust Act
Sugar Industry Labour Welfare Fund Committee	Sugar Industry Labour Welfare Fund Act
Sugar insurance Fund Board	Sugar Insurance Fund Act
Tamil-speaking Union	Tamil-speaking Union Act
Taxi Operators Welfare Fund	Taxi Operators Welfare Fund Act 2021
Telugu-speaking Union	Telegu-speaking Union Act
Tourism Authority	Tourism Authority Act
Tourism Employees Welfare Fund	Tourism Employees Welfare Fund Act
Town and Country Planning Board	Town and Country Planning Act
Trade Union Trust Fund	Trade Union Trust Fund Act
Training and Employment of Disabled Persons Board	Training and Employment of Disabled Persons Act
Trust Fund for Specialised Medical Care	Trust Fund for Specialised Medical Care

	Act
Université des Mascareignes	Université des Mascareignes Act
University of Mauritius	University of Mauritius Act
University of Technology, Mauritius	University of Technology, Mauritius Act
Urdu-speaking Union	Urdu-speaking Union Act
Waste Water Management Authority	Waste Water Management Authority Act
World Hindi Secretariat	World Hindi Secretariat Act

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 40 of 2011\]](#); [\[Act No. 2 of 2010\]](#); [\[Act No. 4 of 2012\]](#); [\[GN No. 160 of 2012\]](#); [\[Act No. 27 of 2012\]](#); [\[Act No. 19 of 2013\]](#); [\[Act No. 21 of 2013\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 1 of 2015\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 23 of 2017\]](#); [\[Act No. 5 of 2019\]](#); [\[Act No. 2 of 2024\]](#); [\[Act No. 11 of 2024\]](#); [\[Act No. 12 of 2024\]](#); [\[Act No. 16 of 2022\]](#); [\[Act No. 5 of 2025\]](#); [\[Act No. 8 of 2025\]](#); [\[Act No. 18 of 2025\]](#)

Amended by [\[Act No. 11 of 1982\]](#); [\[Act No. 22 of 1982\]](#); [\[Act No. 24 of 1982\]](#); [\[Act No. 41 of 1982\]](#); [\[Act No. 22 of 1983\]](#); [\[Act No. 23 of 1983\]](#); [\[Act No. 4 of 1984\]](#); [\[Act No. 27 of 1984\]](#); [\[Act No. 14 of 1985\]](#); [\[Act No. 16 of 1985\]](#); [\[Act No. 27 of 1985\]](#); [\[Act No. 38 of 1985\]](#); [\[Act No. 49 of 1985\]](#); [\[Act No. 66 of 1985\]](#); [\[Act No. 14 of 1986\]](#); [\[Act No. 25 of 1986\]](#); [\[Act No. 30 of 1986\]](#); [\[Act No. 31 of 1986\]](#); [\[Act No. 37 of 1986\]](#); [\[Act No. 5 of 1987\]](#); [\[Act No. 21 of 1987\]](#); [\[Act No. 8 of 1988\]](#); [\[Act No. 9 of 1988\]](#); [\[Act No. 30 of 1988\]](#); [\[Act No. 43 of 1988\]](#); [\[Act No. 21 of 1989\]](#); [\[Act No. 36 of 1989\]](#); [\[Act No. 10 of 1990\]](#); [\[Act No. 46 of 1990\]](#); [\[Act No. 7 of 1991\]](#); [\[Act No. 22 of 1991\]](#); [\[Act No. 27 of 1991\]](#); [\[Act No. 10 of 1992\]](#); [\[Act No. 13 of 1992\]](#); [\[Act No. 18 of 1992\]](#); [\[Act No. 28 of 1992\]](#); [\[Act No. 52 of 1992\]](#); [\[Act No. 9 of 1993\]](#); [\[Act No. 12 of 1993\]](#); [\[Act No. 14 of 1993\]](#); [\[Act No. 6 of 1994\]](#); [\[Act No. 11 of 1994\]](#); [\[Act No. 28 of 1994\]](#); [\[Act No. 5 of 1995\]](#); [\[Act No. 13 of 1995\]](#); [\[Act No. 18 of 1995\]](#); [\[Act No. 5 of 1996\]](#); [\[Act No. 9 of](#)

[1996](#); [\[Act No. 21 of 1996\]](#); [\[Act No. 22 of 1996\]](#); [\[Act No. 25 of 1996\]](#); [\[Act No. 32 of 1996\]](#); [\[Act No. 1 of 1997\]](#); [\[Act No. 3 of 1997\]](#); [\[Act No. 20 of 1997\]](#); [\[Act No. 25 of 1997\]](#); [\[Act No. 26 of 1997\]](#); [\[Act No. 29 of 1997\]](#); [\[Act No. 3 of 1998\]](#); [\[Act No. 6 of 1998\]](#); [\[Act No. 7 of 1998\]](#); [\[Act No. 19 of 1998\]](#); [\[Act No. 25 of 1998\]](#); [\[Act No. 9 of 1999\]](#); [\[Act No. 10 of 1999\]](#); [\[Act No. 11 of 1999\]](#); [\[Act No. 20 of 1999\]](#); [\[Act No. 21 of 1999\]](#); [\[Act No. 23 of 1999\]](#); [\[Act No. 24 of 1999\]](#); [\[Act No. 3 of 2000\]](#); [\[Act No. 4 of 2000\]](#); [\[Act No. 6 of 2000\]](#); [\[Act No. 10 of 2000\]](#); [\[Act No. 29 of 2000\]](#); [\[Act No. 39 of 2000\]](#); [\[Act No. 42 of 2000\]](#); [\[Act No. 3 of 2001\]](#); [\[Act No. 4 of 2001\]](#); [\[Act No. 5 of 2001\]](#); [\[Act No. 6 of 2001\]](#); [\[Act No. 13 of 2001\]](#); [\[Act No. 24 of 2001\]](#); [\[Act No. 29 of 2001\]](#); [\[Act No. 31 of 2001\]](#); [\[Act No. 42 of 2001\]](#); [\[Act No. 44 of 2001\]](#); [\[Act No. 12 of 2002\]](#); [\[Act No. 15 of 2002\]](#); [\[Act No. 36 of 2002\]](#); [\[Act No. 48 of 2002\]](#); [\[Act No. 27 of 2003\]](#); [\[Act No. 40 of 2003\]](#); [\[Act No. 23 of 2003\]](#); [\[Act No. 10 of 2004\]](#); [\[Act No. 31 of 2004\]](#); [\[Act No. 33 of 2004\]](#); [\[Act No. 1 of 2005\]](#); [\[Act No. 12 of 2005\]](#); [\[Act No. 20 of 2005\]](#); [\[Act No. 26 of 2005\]](#); [\[Act No. 29 of 2006\]](#); [\[Act No. 32 of 2006\]](#); [\[Act No. 19 of 2007\]](#); [\[Act No. 14 of 2007\]](#); [\[Act No. 9 of 2007\]](#); [\[Act No. 21 of 2007\]](#);

Repeated and Replaced by [\[Act No. 1 of 2009\]](#); [\[Act No. 12 of 2009\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 18 of 2009\]](#); [\[Act No. 20 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 40 of 2011\]](#); [\[Act No. 27 of 2012\]](#); [\[Act No. 29 of 2012\]](#); [\[Act No. 3 of 2013\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 11 of 2015\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 16 of 2017\]](#); [\[Act No. 23 of 2017\]](#); [\[Act No. 18 of 2018\]](#); [\[Act No. 7 of 2020\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 23 of 2019\]](#); [\[Act No. 11 of 2023\]](#); [\[Act No. 10 of 2021\]](#); [\[Act No. 6 of 2021\]](#); [\[Act No. 13 of 2021\]](#); [\[Act No. 13 of 2022\]](#); [\[Act No. 7 of 2022\]](#); [\[Act No. 4 of 2023\]](#)

Amended by [\[GN No. 3 of 1998\]](#); [\[GN No. 53 of 1999\]](#); [\[GN No. 198 of 2012\]](#)

SECOND SCHEDULE – Repealed by [\[Act No. 7 of 2020\]](#)

Amended by [\[Act No. 20 of 2009\]](#); [\[Act No. 10 of 2010\]](#); [\[Act No. 40 of 2011\]](#); [\[Act No. 4 of 2012\]](#); [\[Act No. 27 of 2012\]](#); [\[Act No. 29 2012\]](#); [\[Act No. 3 of 2013\]](#); [\[Act No. 19 of 2013\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 28 of 2013\]](#); [\[Act No. 5 of 2016\]](#); [\[Act No. 6 of 2016\]](#); [\[Act No. 14 of 2016\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 16 of](#)

[2017\]](#); [Act No. 23 of 2017\]](#); [Act No. 18 of 2018\]](#); [Act No. 13 of 2019\]](#); [Act No. 5 of 2019\]](#); [Act No. 7 of 2020\]](#)

[\[GN No. 160 of 2012\]](#); [\[GN No. 198 of 2012\]](#);