

Mauritius

## Statutory Bodies Pension Funds Act Act 8 of 1978

Legislation as at 30 June 2017

FRBR URI: /akn/mu/act/1978/8/eng@2017-06-30

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PDF created on 21 February 2024 at 17:48.

*Collection last checked for updates: 30 June 2017.*

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# Mauritius

## Statutory Bodies Pension Funds Act

### Act 8 of 1978

Commenced on 1 July 1978

*[This is the version of this document at 30 June 2017.]*

*EDITORIAL NOTE: The word "Company" has been deleted and replaced by the word "SICOM" wherever it appears, except in the First Schedule, by section 26(a) of Act [26 of 2012](#) w.e.f. 22 December 2012.*

#### 1. Short title

This Act may be cited as the Statutory Bodies Pension Funds Act.

#### 2. Interpretation

In this Act—

"**actuarial reserve**", in relation to an officer, means the value at any given date of the accrued pension benefits for which the officer has qualified in respect of his period of pensionable service up to that date;

"**actuary**" means the actuary of SICOM;

"**beneficiary**" means a person to whom a pension benefit is payable;

"**car benefit**" means the monetary value accruing to an officer whose conditions of service entitle him to the use of a chauffeur driven official car, or a self-driven official car, as may be prescribed,

"**Committee**" means the Public Pensions Advisory Committee set up under section 19 of the Pensions Act;

"**commuted pension gratuity**" means the gratuity which would have been payable to an officer if he had retired at the time of his death and had elected to receive a gratuity and a reduced pension under [section 11](#);

"**contractual employee**" means a person employed on a contractual basis in a statutory body and whose office is not a pensionable office;

"**death gratuity**" means the gratuity payable under [section 15\(1\)\(a\)](#);

"**Fund**" means the appropriate Pension Fund established in relation to a statutory body under [section 3](#);

"**individual account**", in relation to a participant, means his individual non-withdrawal account;

"**legal personal representative**", in relation to a deceased officer or a deceased pensioner, means the person entitled to his succession;

"**local authority**" has the same meaning as in the Local Government Act;

"**Minister**" means the Minister to whom responsibility for the subject of finance is assigned;

"**officer**" means a person in the permanent and full-time employment of a statutory body or a person recruited in a statutory body under a traineeship, studentship, cadetship or apprenticeship scheme;

"**participant**", in relation to the Scheme, means an officer, a trainee, student, a cadet, an apprentice, or a contractual employee, who adheres to the Scheme;

"**past service**" means past service in a pensionable capacity in the public service, a statutory body or a local authority;

"**pension benefit**" means a pension, compensation, gratuity or other like allowance payable in relation to an officer in respect of his pensionable service with a statutory body;

"**pensionable emoluments**"—

- (a) includes salary, car benefit, personal pensionable allowance, house allowance, the estimated value of free quarters or rent allowance as may be prescribed and any allowance in the nature of a cost-of-living allowance or additional remuneration, by whatever name called; but
- (b) does not include duty allowance, entertainment allowance or any other allowance paid to an officer at the time of his retirement;

"**pensionable office**"—

- (a) means an office held by an officer; and
- (b) in relation to a local authority, includes an office in the establishment of the local authority or an office which has been declared as such by the local authority with the approval of the Local Government Service Commission and published in the *Gazette*;

"**pensionable service**" has the meaning assigned to it in [section 7](#);

"**public service**" means service in a civil capacity under the Government of Mauritius;

"**Scheme**" means the Public Pensions Defined Contribution Pension Scheme set up under section 18 of the Pensions Act;

"**service**" means service as an officer;

"**SICOM**" means the State Insurance Company of Mauritius Limited;

"**statutory body**"—

- (a) means a body specified in the First Schedule; and
- (b) includes, for the purpose of the Scheme, a secondary school as defined in the Private Secondary Schools Authority Act.

*[S. 2 amended by Act [6 of 1989](#), Act [5 of 1991](#); Act [7 of 2000](#); s. 3 of Act [30 of 2004](#) w.e.f. 1 July 2003; s. 35(a) of Act [18 of 2008](#) w.e.f. 1 July 2008; s. 165(21) of Act [36 of 2011](#) w.e.f. 15 December 2011; s. 26(b) of Act [26 of 2012](#) w.e.f. 22 December 2012; s. 27(a) of Act [26 of 2013](#) w.e.f. 1 January 2013.]*

### 3. Statutory Bodies Pension Funds

- (1) Subject to [section 19A](#), there is established in respect of—
  - (a) every statutory body; or
  - (b) 2 or more statutory bodies;a Pension Fund which shall be administered by SICOM.
- (2) There shall be paid into every Fund—
  - (a) the aggregate of the contributions made by the statutory body and an officer who is appointed before 1 January 2013;
  - (b) income derived from investments of the Fund;
  - (c) any sum that may become payable to the Fund following the transfer of an officer from the public service, from a local authority, from another statutory body or from any other institution;
  - (d) such other money as may accrue to the Fund.

- (3) There shall be paid out of the Fund—
- (a) any pension benefit payable under this Act; and
  - (b) the cost of administration of this Act.

*[S. 3 amended by Act 6 of 1989; Act 7 of 2000; s. 35(b) of Act 18 of 2008 w.e.f. 1 July 2008; s. 26(c) of Act 26 of 2012 w.e.f. 22 December 2012; s. 48(a) of Act 9 of 2015 w.e.f. 14 May 2015.]*

#### 4. Contributions

- (1) Every statutory body shall—
- (a) in the case of an officer who is appointed on or after 1 July 1978;
  - (b) in the case of an officer who was appointed before 1 July 1978 but who, by written notice to the statutory body, has opted to discontinue to belong to an existing pension scheme and become a beneficiary,
- make a contribution to the Fund, at such rate as the actuary may determine, from the date the officer is appointed, or exercises an option under this section, and until he ceases to be employed by the statutory body.
- (2) The contribution under subsection (1) shall be—
- (a) 12 per cent of pensionable emoluments; and
  - (b) adjusted in the light of an actuarial investigation carried out under [section 5](#).
- (2A) Where a refund of contribution is made to a person under [section 4A\(4\)](#), any contribution made by the statutory body in respect of that person shall accrue to the Fund and used to offset future contributions.
- (3) —
- (4) An option exercised by an officer under subsection (1)(b) shall be irrevocable.
- (5) Where an officer exercises an option to become a beneficiary under subsection (1)(b)—
- (a) that portion of the assets and liabilities of the pension scheme to which he belonged and which relates to him; or
  - (b) where his pension benefits were provided for by an insurance policy, the surrender value of the policy in respect of the officer,
- shall be transferred to the Fund.

*[S. 4 amended by s. 35(c) of Act 18 of 2008 w.e.f. 1 July 2008.]*

#### 4A. Pension contribution

- (1) Every officer—
- (a) appointed on or after 1 July 2008 but before 1 January 2013; or
  - (b) who has opted for the pension provisions effective as from 1 July 2008 but before 1 January 2013,
- shall make a contribution towards his pension at the rate of 6 per cent of his pensionable emoluments which shall, for the purpose of this subsection, not include his car benefit and housing allowance.

- (2) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship—
  - (a) on or after 1 July 2008; or
  - (b) who has opted for the pension provisions effective as from 1 July 2008,shall make a contribution towards his pension at the rate of 3 per cent of his emoluments.
- (3) Any contribution under subsections (1) and (2) shall—
  - (a) accrue daily;
  - (b) be rounded to the nearest rupee;
  - (c) every month, be deducted from emoluments; and
  - (d) be paid into the Fund at the end of every month, but not later than the 10th of the following month.
- (4) Where a person referred to in subsections (1) and (2) has contributed for at least one year and leaves or otherwise ceases to be in the service, he shall be refunded his contributions together with compound interest at the rate of 4 per cent per annum, computed annually on 31 December, provided that no portable pension benefit is transferable and no pension, gratuity or other allowance is payable to him in respect of his past service.
- (5) Where an officer has been appointed to act in, or has been assigned the duties of, a higher office, his pensionable emoluments shall, for the purposes of subsection (1), include the acting allowance payable to him for performing the duties of the higher office, subject to such conditions as may be prescribed.

[S. 4A inserted by s. 35(d) of Act [18 of 2008](#) w.e.f. 1 July 2008; s. 26(d) of Act [26 of 2012](#) w.e.f. 22 December 2012.]

## 5. Actuarial investigation

The Company shall, at intervals of not more than 5 years, cause an actuarial investigation into every Fund and, in the light of the actuarial report, shall determine what readjustments or modifications, if any, in the working of the Fund are necessary in the interest of beneficiaries, and the statutory body shall comply with the recommendations made by the actuary with effect from the date on which the recommendations are notified to SICOM.

[S. 5 amended by Act [6 of 1989](#).]

## 6. Information to be furnished

- (1) Every statutory body shall furnish to SICOM such information relating to its officers and contractual employees, wherever applicable, as SICOM may require for the purposes of this Act.
- (2) Every statutory body shall, within one month of the death, injury, resignation or retirement of an officer or a contractual employee, wherever applicable, who is a beneficiary, give written notice of the occurrence to SICOM.

[S. 6 amended by Act [6 of 1989](#); s. 26(e) of Act [26 of 2012](#) w.e.f. 22 December 2012.]

## 7. Pensionable service

- (1) Subject to subsections (2) and (3)—

"service"—

- (a) means pensionable service for the period commencing from the date an officer begins to draw salary from the statutory body to the date he leaves the statutory body, and in respect of which contributions were payable to the Fund;
  - (b) includes past service which conforms to the conditions specified in [section 13A](#) or the individual account, as the case may be; and
  - (c) in relation to an officer in a local authority, includes service in a temporary or probationary capacity where such service immediately precedes appointment in a pensionable office of that local authority.
- (2) The period of service of an officer while he is under the age of 18 shall not be reckoned as pensionable service.
  - (3) Absence on approved leave, with or without pay, shall, provided contributions for the period of absence have been paid, be reckoned as part of pensionable service.
  - (4) Where, owing to the age of an officer who is in the service of a statutory body after 1 July 1998 but before 1 January 2013, the length of service of the officer is likely to fall short of the period of service that would have otherwise earned the officer a full pension on retirement at the age of 65, the officer, on joining the statutory body, may elect to pay such contribution as is determined by SICOM in respect of that shortfall, as would render him eligible for a full pension, which shortfall shall be reckoned as pensionable service.
  - (5) An officer already in the service of a statutory body on 1 July 1998, and whose length of service is likely to fall short of the period of service that would have otherwise earned him full pension on retirement at the age of 60, or the appropriate new retirement date specified in the second column of the Second Schedule corresponding to the appropriate month and year of birth specified in the first column of that Schedule, may elect to pay such contribution as is determined by SICOM in respect of that shortfall, as would render him eligible for a full pension, which shortfall shall be reckoned as pensionable service.
  - (6) The period during which an officer domiciled in the Island of Mauritius is required to serve in Agalega or St. Brandon shall be reckoned as pensionable service at the rate of one and a half times or, in the case of an officer appointed on or after 1 January 2013, at such rates as may be prescribed.

*[S. 7 amended by Act [7 of 2000](#); s. 4 of Act [30 of 2004](#) w.e.f. 1 July 2003; s. 35(e) of Act [18 of 2008](#) w.e.f. 1 July 2008; s. 26(f) of Act [26 of 2012](#) w.e.f. 22 December 2012; s. 27(b) of Act [26 of 2013](#) w.e.f. 1 January 2013.]*

## 8. Amount of pension benefit

The amount of pension benefit to which an officer is eligible shall be computed—

- (a) in respect of an officer appointed before 1 January 2013, by reference to the annual pensionable emoluments drawn by him at the date of his retirement; or
- (b) in respect of an officer appointed on or after 1 January 2013, in such manner as may be prescribed.

*[S. 8 repealed and replaced by s. 26(g) of Act [26 of 2012](#) w.e.f. 22 December 2012.]*

## 9. Grant of pension benefit or gratuity

An officer shall, subject to this Act, be granted a pension benefit or gratuity in such circumstances, and in such manner, as may be prescribed.

*[S. 9 amended by Act [38 of 1993](#); Act [25 of 1994](#); Act [7 of 2000](#).]*

**10. \*\*\***

*[S. 10 repealed by Act 7 of 2000.]*

**11. \*\*\***

*[S. 11 repealed by Act 7 of 2000.]*

**12. Pensions not to be assignable**

A pension benefit shall not be assignable or transferable except for the purpose of satisfying—

- (a) a debt due to Government or the statutory body; or
- (b) an order of a Court for the payment of alimony.

**13. Acquired rights**

Where an officer who has been employed in the service of a statutory body before 1 July 1978 is entitled, as a condition of his employment, to retire after the age of 60 and to pension benefits more favourable than those provided in this Act, his rights shall be preserved, but that statutory body shall meet all emerging additional liabilities as determined by the actuary.

**13A. Past service**

In computing the length of service of an officer for the purpose of determining the amount of pension benefits payable, his past service, whether under one or more contract of service and whether with one or more employer, that employer being the Government of Mauritius, a local authority and a statutory body shall be added where—

- (a) his past service was not terminated for misconduct of any kind;
- (b) he is not drawing a pension in respect of his past service;
- (c) he has not been paid any severance allowance or compensation in respect of his past service; and
- (d) not more than 7 years have elapsed between the different periods of service in respect of which his pension is to be calculated.

*[S. 13A inserted by Act 5 of 1991; amended by Act 7 of 2000.]*

**14. Transfer of accrued pension rights**

- (1) Where an officer in the public service or, having previously been in the public service is transferred to, or otherwise joins, a statutory body, and his pension benefits for his service under the Government are, subject to [section 13A](#), payable to him on final retirement, such benefits shall be transferred to the Fund for payment to the officer on his final retirement from the statutory body.
- (2) Where an officer in the service of a statutory body or, having previously been in the service of a statutory body, joins another statutory body, his actuarial reserve in the Fund of the statutory body to which he belonged shall, subject to [section 13A](#), be transferred to the Fund of his new employer, and shall be taken into account in the computation of his pension benefits on his final retirement.
- (3) Where an officer in the service of a local authority or, having previously been in the service of a local authority, is transferred to, or otherwise joins, a statutory body, the local authority shall, subject to [section 13A](#), pay to the SICOM, towards the future pension benefits of the officer, such sum as may be determined by the Minister to whom the responsibility for the subject of local government has been assigned, after consultation with the SICOM.



- (4) Where an officer in the service of a statutory body or, having previously been in the service of a statutory body, is transferred to, or otherwise joins, the public service or a local authority, and his pension benefits are payable to him on final retirement, such benefits shall, subject to [section 13A](#), be transferred to the Accountant-General or to the Pension Fund of the local authority, as the case may be, for payment to the officer on his final retirement.
- (5) (a) Where an officer leaves the service of a statutory body to take up employment in the private sector, or to become self-employed, his pensionable benefits shall, provided the officer has completed at least one year's service, be transferred to such superannuation fund as may be established by the employer who employs him, or to such personal pension scheme to which the officer may have adhered to, on leaving the statutory body.
- (b) For the purpose of paragraph (a), the portable benefits of the officer shall be computed as if, at the time of his leaving a statutory body, he had become eligible for a gratuity under the Act.
- (c) Any transfer of accrued pension rights from past service of an officer shall be subject to any one of the circumstances specified in this section.
- (6) —

*[S. 14 amended by Act [5 of 1991](#); repealed and replaced by Act [7 of 2000](#); amended by s. 17(a) of Act [23 of 2001](#) w.e.f. 11 August 2001; s. 35(f) of Act [18 of 2008](#) w.e.f. 1 July 2008; s. 27(c) of Act [26 of 2013](#) w.e.f. 1 January 2013.]*

## 15. Gratuity where an officer or pensioner dies

- (1) Subject to [section 13](#)—
- (a) where an officer who is appointed before 1 January 2013 dies while in the service of a statutory body, a gratuity of an amount not exceeding his annual pensionable emoluments or his computed pension gratuity, if any, whichever is the greater, shall be paid to his legal personal representative;
- (b) where an officer, who is in the service of a statutory body before 1 January 2013 and to whom a pension has been granted with or without gratuity and reduced pension, dies, one full month's pension in respect of the month in which he dies, together with a gratuity of an equivalent amount, shall be paid to his legal personal representative;
- (c) where the officer referred to in paragraphs (a) and (b) is an officer who is appointed on or after 1 January 2013, the benefits payable to his legal personal representative shall be computed in such manner as may be prescribed.
- (1A) Every legal personal representative shall refund to a statutory body any overpayment made to him under this section in the name of a deceased pensioner.
- (2) Any payment made under this section shall be exempt from succession duty.

*[S. 15 amended by Act [7 of 2000](#); s. 26(h) of Act [26 of 2012](#) w.e.f. 22 December 2012; s. 27(d) of Act [26 of 2013](#) w.e.f. 1 January 2013.]*

## 16. \*\*\*

*[S. 16 repealed by Act [7 of 2000](#).]*

## 17. Utilisation of assets of Fund in special cases

- (1) Subject to subsection (2), where a statutory body ceases to exist, or where a body corporate specified in the Schedule ceases to be a statutory body or to exist, its assets with the Fund shall be utilised as follows—
  - (a) firstly, to meet the pension liabilities in respect of existing beneficiaries;
  - (b) secondly, subject to paragraph (c), the balance to be shared among officers who had not retired, in the proportion of their actuarial reserves, the share of each officer being converted into a paid-up pension; and
  - (c) thirdly, if the balance exceeds the aggregate actuarial reserves of the officers who had not retired, the surplus shall be transferred to a special fund to meet any contingent liability.
- (2) Where a body corporate, specified as a statutory body in the Schedule before 1 April 1998, has ceased to be a statutory body on or before that date, its undistributed assets with the Fund shall be disposed of in such manner as the Minister may direct, after consultation with SICOM and the body corporate, and after having due regard to the pension liabilities in respect of existing beneficiaries of the Fund.
- (3) Notwithstanding subsection (1), where a statutory body ceases to be a statutory body under this Act or ceases to exist—
  - (a) its assets with the Fund shall be transferred to; and
  - (b) its pension liabilities shall be met out of,  
such pension fund, established under this Act, as may be prescribed.

*[S. 17 repealed and replaced by Act 7 of 2000; amended by s. 17(b) of Act 23 of 2001 w.e.f. 11 August 2001.]*

## 17A. Overpayment made to pensioner

Every pensioner shall refund to a statutory body any overpayment made to him under this Act.

*[S. 17A inserted by s. 27(e) of Act 26 of 2013 w.e.f. 1 January 2013.]*

## 18. Exemption from taxes or duties

- (1) Subject to subsection (2), the Income Tax Act, or any other enactment imposing a duty or charge, shall not apply to the Fund or to any gratuity paid under this Act.
- (2) Where a gratuity payable under [section 13](#) exceeds—
  - (a) the death gratuity; or
  - (b) the commuted pension gratuity,which would have been payable to the officer, had his acquired rights not been preserved, the excess shall be subject to income tax.

## 19. Pension scheme under other enactment

Where an enactment imposes an obligation on a statutory body to establish a pension scheme for its officers, the statutory body shall, on compliance with this Act, be deemed to have fulfilled the obligation in respect of those of its officers to whom this Act applies.

## 19A. Contribution to individual account

- (1) Every officer, excluding a trainee, student, cadet or an apprentice, who is appointed on or after 1 January 2013, shall adhere to the Scheme and make a contribution to his individual account towards his pension at the rate of 6 per cent, or at such other rate as may be prescribed, of his pensionable emoluments, which shall not include his car benefit, housing allowance and, where applicable, such allowance for service in Agalega or St. Brandon as may be prescribed but shall include, subject to such conditions as may be prescribed, any acting allowance payable to him for performing the duties of a higher office.
- (2)
  - (a) Every trainee, student, cadet or apprentice recruited under a traineeship, studentship, cadetship or apprenticeship and every contractual employee may adhere to the Scheme.
  - (b) The minimum rate of contribution to be made by a person under paragraph (a) shall be 3 per cent of his pensionable emoluments.
- (3)
  - (a) The statutory body shall make a contribution to the individual account of an officer, excluding a trainee, student, cadet or an apprentice, towards the pension of the officer, at the rate of 12 per cent, or at such other rate as may be prescribed, of the pensionable emoluments of that officer, who shall not include his car benefit and housing allowance.
  - (b) The statutory body shall not make any contribution in respect of a trainee, student, cadet, an apprentice or a contractual employee who adheres to the Scheme under subsection (2).
  - (c) Where an officer is required to serve in Agalega or St. Brandon, the statutory body shall, in addition to the contribution payable under paragraph (a), make a contribution towards his pension, at such rate as may be prescribed, of the allowance of that officer for service in Agalega or St. Brandon.
  - (d) The allowance referred to in paragraph (c) shall not include his car benefit, housing allowance or such other allowance as may be prescribed.
- (4)
  - (a) Any contribution under this section may, at the request of a participant and after the participant has given one month's written notice to this effect to his employer, be increased beyond or reduced to the minimum rate set out in subsection (1) or (2).
  - (b) A request for an increase or reduction under paragraph (a) shall be irrevocable for one year after the month in which the increased or reduced contribution has been deducted from the emoluments of the participant for the first time.
- (5)
  - (a) Any contribution under this section shall—
    - (i) accrue daily;
    - (ii) be rounded to the nearest rupee;
    - (iii) every month, be deducted from emoluments; and
    - (iv) be paid into the individual account of the participant not later than the tenth of the following month.
  - (b) An employer shall make a deduction from an officer's emoluments where the failure to deduct the contribution was the result of an accidental mistake or a clerical error in which case the deductions shall be made according to the written instructions of the responsible officer or chief executive officer, as the case may be, of the participant concerned.

*[S. 19A inserted by s. 26(i) of Act 26 of 2012 w.e.f. 22 December 2012; amended by s. 27(f) of Act 26 of 2013 w.e.f. 1 January 2013; s. 48(b) of Act 9 of 2015 w.e.f. 1 January 2013.]*

### 19B. Benefits of participants leaving the service or on dismissal

- (1) Where a participant has contributed towards his pension for at least one year and leaves or otherwise ceases, other than on ground of dismissal, to be in the public service, the participant may elect to—
  - (a) transfer the accumulated benefits to a pension scheme administered by SICOM or an authorised agent referred to in [section 20\(2\)](#), as the case may be;
  - (b) leave the accumulated benefits in his individual account until retirement or death; or
  - (c) be refunded his share of the contribution, which shall be computed in such manner as may be prescribed.
- (2) Where a participant is dismissed from the service of the statutory body, any refund of his accumulated benefits shall be computed in such manner as may be prescribed.

*[S. 19B inserted by s. 26(i) of Act [26 of 2012](#) w.e.f. 22 December 2012; repealed and replaced by s. 27(g) of Act [26 of 2013](#) w.e.f. 1 January 2013; repealed and replaced by s. 48(c) of Act [9 of 2015](#) w.e.f. 1 January 2013.]*

### 19C. Payment of benefits and costs

- (1) Subject to subsection (2), any benefit payable under the Scheme shall—
  - (a) accrue as from the month in which the participant becomes entitled to receive it; and
  - (b) be paid in such manner and subject to such conditions as may be prescribed.
- (2) The benefits accruing to a contractual employee who adheres to the Scheme shall be paid in accordance with his contract of employment.
- (3) The benefits payable under this section shall be paid by SICOM or the authorised agent referred to in [section 20\(2\)](#) of the Pensions Act, as the case may be.
- (4) There shall be paid from the individual account of the participant such amount incurred as costs for administration of the individual account.

*[S. 19C inserted by s. 26(i) of Act [26 of 2012](#) w.e.f. 22 December 2012; amended by s. 27(h) of Act [26 of 2013](#) w.e.f. 1 January 2013.]*

### 20. Regulations

- (1) The Minister may make such regulations as he thinks fit for the purposes of this Act.
- (2) The Minister may, by regulations, amend the Schedule.

### First Schedule (Section 2)

Statutory bodies	Commencement
Aapravasi Ghat Trust Fund	3 November 2003
Agricultural Marketing Board	
Airports of Mauritius Co. Ltd	1 April 1999
Airport of Rodrigues Ltd	1 January 2012
Bank of Mauritius	
Beach Authority	5 January 2004
Board of Investment	1 July 2003
BPML Freeport Services Ltd (BPML FSL)	15 October 2001
Bus Industry Employees Welfare Fund	1 June 2005
Central Water Authority	19 July 1971
Civil Service Family Protection Scheme Board	1 July 1989
Competition Commission	24 October 2008
Conservatoire de Musique François Mitterrand Trust Fund	12 June 1992
Construction Industry Development Board	1 February 2009
Development Bank of Mauritius	
District Council of Black River	1 January 2013
District Council of Flacq	1 January 2013

District Council of Grand Port	1 January 2013
District Council of Moka	1 January 2013
District Council of Pamplemousses	1 January 2013
District Council of Riviere du Rempart	1 January 2013
District Council of Savanne	1 January 2013
Early Childhood Care and Education Authority	16 June 2008
Employees' Welfare Fund	14 February 2002
English-speaking Union	11 October 2007
Export Processing Zones Development Authority	1 February 1991
Fashion and Design Institute	15 September 2009
Financial Intelligence Unit	1 February 2003
Financial Reporting Council	1 June 2005
Financial Services Commission	28 September 2007
Fishermen Welfare Fund	1 October 2001
Food and Agricultural Research and Extension Institute	12 February 2014
Gambling Regulatory Authority	1 July 2008
Hindi-speaking Union	11 October 2007
Human Resource Development Council	1 July 2005
Independent Broadcasting Authority	1 July 2003
Independent Commission against Corruption	1 November 2006

Information and Communication Technologies Authority	28 December 2001
Irrigation Authority	20 January 1979
Islamic Cultural Centre Trust Fund	16 December 1989
Law Reform Commission	10 January 2006
Le Morne Heritage Trust Fund	1 July 2010
Lottery Committee	6 December 2007
Mahatma Gandhi Institute	30 August 1982
Mauritian Cultural Centre Trust	17 March 2003
Manufacturing Sector Workers Welfare Fund	1 March 2014
Mauritius Broadcasting Corporation	9 October 1982
Mauritius Cane Industry Authority	19 March 2012
Mauritius Co-operative Union Ltd	1 July 1978
Mauritius Council of Social Service	9 December 1970
Mauritius Examinations Syndicate	30 March 1984
Mauritius Ex-Services Trust Fund	31 July 2000
Mauritius Family Planning and Welfare Association	1 December 2005
Mauritius Film Development Corporation	1 March 2004
Mauritius Housing Company Ltd	1 May 1991
Mauritius Industrial Development Authority	1 July 1984
Mauritius Institute of Education	1 July 1973

Mauritius Institute of Health	25 November 1989
Mauritius Institute of Training and Development	16 November 2009
Mauritius Marathi Cultural Centre Trust	15 October 2003
Mauritius Meat Authority	30 November 1974
Mauritius Museums Council	1 September 2001
Mauritius Oceanography Institute	1 April 2000
Mauritius Ports Authority	1 August 1998
Mauritius Post Ltd (in respect of employees appointed before 1 March 2007)	1 March 2003
Mauritius Qualifications Authority	8 February 2002
Mauritius Research Council	27 August 1992
Mauritius Revenue Authority	20 October 2004
Mauritius Sports Council	6 October 2014
Mauritius Standards Bureau	16 July 1993
Mauritius Tamil Cultural Centre Trust	20 January 2003
Mauritius Telecom Ltd	
Mauritius Telugu Cultural Centre	1 November 2002
Mauritius Tourism Promotion Authority	
Multi Carrier (Mauritius) Ltd	1 February 2002
Municipal City Council of Port Louis	1 January 2013
Municipal Town Council of Beau Bassin-Rose Hill	1 January 2013



Municipal Town Council of Curepipe	1 January 2013
Municipal Town Council of Quatre Bornes	1 January 2013
Municipal Town Council of Vacoas-Phoenix	1 January 2013
National Adoption Council	1 January 1988
National Agricultural Products Regulatory Office	26 November 2013
National Art Gallery	4 March 2004
National Children's Council	28 February 2004
National Computer Board	4 January 1989
National Economic and Social Council	1 July 2004
National Federation of Young Farmers Club	1 July 1978
National Heritage Fund	1 September 1998, 1 January 2004
National Housing Development Company Ltd	
National Institute for Co-operative Entrepreneurship	1 April 2012
National Library	23 October 1997
National Productivity and Competitiveness Council	28 April 2000
National Solidarity Fund	14 April 2010
National Transport Corporation	25 July 1979
National Women's Council	18 November 1985
National Women Entrepreneur Council	23 December 2006
Nelson Mandela Centre for African Culture	1 August 1990
Outer Islands Development Corporation	16 March 1983

Private Secondary Schools Authority	20 September 1976
Rabindranath Tagore Institute	1 October 2008
Rajiv Gandhi Science Centre Trust Fund	1 March 1999
Rights Management Society	31 July 2014
Road Development Authority	20 July 1998
Senior Citizens Council	18 September 2012
SBI International (Mauritius) Ltd	1 November 1989
SICOM Financial Services Ltd	1 January 2009
SICOM General Insurance Ltd	1 July 2010
Sir Seewoosagur Ramgoolam Botanic Garden Trust	1 July 2010
Small and Medium Enterprises Development Authority	17 June 2005
Small Planters Welfare Fund	1 March 2004
State Informatics Limited	
State Insurance Company of Mauritius Ltd	11 June 1999
State Investment Corporation Ltd	
State Property Development Co. Ltd	26 April 1989
State Trading Corporation	6 December 1982
Statutory Bodies Family Protection Fund	1 July 1999
SUBEX-M	1 July 2000
Sugar Industry Labour Welfare Fund	21 October 1974

Sugar Insurance Fund Board	1 June 1974
Tertiary Education Commission	15 August 1988
Tourism Authority	2 May 2005
Tourism Employees Welfare Fund	17 January 2005
Town and Country Planning Board	30 April 1954
Trade Union Trust Fund	1 April 2003
Training and Employment of Disabled Persons Board	1 December 1996
Trust Fund for Specialised Medical Care	1 June 1998
University of Mauritius	1 July 1971
University of Technology, Mauritius	21 June 2000
Urdu-speaking Union	11 October 2007
Vallee d' Osterlog Endemic Garden Foundation	1 January 2012
Wastewater Management Authority	30 August 2001

*[First Sch., previously Sch., renumbered by s. 35(g) of Act 18 of 2008 w.e.f. 1 July 2008. First Sch. amended by s. 3 of Act 6 of 1989 w.e.f. 1 January 1989; s. 7 of Act 38 of 1993 w.e.f. 1 July 1993; GN 42 of 2000 w.e.f. 25 March 2000; GN 77 of 2000 w.e.f. 10 June 2000; repealed and replaced by s. 13 of Act 7 of 2000 w.e.f. 24 June 2000; amended by s. 46(12) of Act 13 of 2001 w.e.f. 1 December 2001; GNs 67 of 2001 w.e.f. 30 June 2001; 144 of 2001 w.e.f. 21 June 2000, 1 September 2001 and 20 October 2001; 17 of 2002 w.e.f. 23 February 2002; 84 of 2002 w.e.f. 1 April 2000, 28 April 2000, 1 August 2001, 1 December 2001 and 6 July 2002; 106 of 2002 w.e.f. 8 February 2002; 192 of 2002 w.e.f. 14 February 2002; 6 of 2003 w.e.f. 1 September 2003; 54 of 2003 w.e.f. 1 November 2003; 98 of 2003 w.e.f. 1 March 2003; 144 of 2003 w.e.f. 1 July 2003; s. 27(16) of Act 33 of 2004 w.e.f. 20 October 2004; GNs 96 of 2004 w.e.f. 1 January 2004; 27 of 2004 w.e.f. 1 February 2004; 115 of 2004 w.e.f. 1 October 2001, 17 March 2003, 1 April 2003 and 5 January 2004; 180 of 2004 w.e.f. 20 January 2003 and 15 October 2003; 13 of 2005 w.e.f. 1 March 2004; 44 of 2005 w.e.f. 11 June 1999; 107 of 2005 w.e.f. 1 March 2004, 1 July 2004 and 1 June 2005; 122 of 2005 w.e.f. 3 November 2003, 17 January 2005 and 1 July 2005; 194 of 2005 w.e.f. 1 June 2005; s. 132(7) of Act 32 of 2006 w.e.f. 1 May 2007; GNs 62 of 2006 w.e.f. 4 March 2004; 241 of 2006 w.e.f. 1 November 2006; s. 97(12) of Act 14 of 2007 w.e.f. 28 September 2007; GNs 15 of 2007 w.e.f. 2 May 2005; 86 of 2007 w.e.f. 28 December 2001, 17 June 2005, 1 December 2005 and 16 June 2007; 98 of 2007 w.e.f. 6 July 2007; 132 of 2007 w.e.f. 10 January 2006; 34 of 2008 w.e.f. 6 December 2007; 40 of 2009 w.e.f. 1 January 2009; s. 36(4) of Act 35 of 2008 w.e.f. 1 February 2009; s. 74 of Act 25 of 2007 w.e.f. 25 November 2009; GNs 73 of 2009 w.e.f. 1 July 2008; 66 of 2010 w.e.f. 1 October 2008; 130 of 2010 w.e.f. 15 September 2009; 16 of 2012 w.e.f. 1 January 2012; s. 65(4) of Act 40 of 2011 w.e.f. 19 March 2012; GN 62 of 2012 w.e.f. 1 July 2010; 16 November 2009; 14 April 2010; GN 117 of 2012 w.e.f. 1 April 2012; GN 211 of 2012 w.e.f. 18 September 2012; s. 26(j) of Act 26 of 2012 w.e.f. 22 December 2012; GN 176 of 2013 w.e.f. 11 October 2007; GN 66 of 2014 w.e.f. 1 January 2012; s. 26(5)*

*of Act [3 of 2013](#) w.e.f. 26 November 2013; s. 22(7) of Act [21 of 2013](#) w.e.f. 14 February 2014; [GN 66 of 2014](#) w.e.f. 1 January 2012; [GN 170 of 2014](#) w.e.f. 23 December 2006; [GN 183 of 2015](#) w.e.f. 6 October 2014; [GN 45 of 2017](#) w.e.f. 1 July 2016.]*

**Second Schedule (Section 7(5))**

<b>Month and year of birth</b>	<b>New retirement date</b>
July 1948	July 2008
August 1948	September 2008
September 1948	November 2008
October 1948	January 2009
November 1948	March 2009
December 1948	May 2009
January 1949	July 2009
February 1949	September 2009
March 1949	November 2009
April 1949	January 2010
May 1949	March 2010
June 1949	May 2010
July 1949	July 2010
August 1949	September 2010
September 1949	November 2010
October 1949	January 2011
November 1949	March 2011
December 1949	May 2011

January 1950	July 2011
February 1950	September 2011
March 1950	November 2011
April 1950	January 2012
May 1950	March 2012
June 1950	May 2012
July 1950	July 2012
August 1950	September 2012
September 1950	November 2012
October 1950	January 2013
November 1950	March 2013
December 1950	May 2013
January 1951	July 2013
February 1951	September 2013
March 1951	November 2013
April 1951	January 2014
May 1951	March 2014
June 1951	May 2014
July 1951	July 2014
August 1951	September 2014
September 1951	November 2014

October 1951	January 2015
November 1951	March 2015
December 1951	May 2015
January 1952	July 2015
February 1952	September 2015
March 1952	November 2015
April 1952	January 2016
May 1952	March 2016
June 1952	May 2016
July 1952	July 2016
August 1952	September 2016
September 1952	November 2016
October 1952	January 2017
November 1952	March 2017
December 1952	May 2017
January 1953	July 2017
February 1953	September 2017
March 1953	November 2017
April 1953	January 2018
May 1953	March 2018
June 1953	May 2018

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July 1953	July 2018
August 1953 and thereafter	65th birthday (1 August 2018 or later)

*[Second Sch. added by s. 35(h) of Act [18 of 2008](#) w.e.f. 1 July 2008.]*