



OBLIGATIONS OF FINANCIAL INSTITUTIONS UNDER THE UNITED NATIONS (FINANCIAL PROHIBITIONS, ARMS EMBARGO AND TRAVEL BAN) SANCTIONS ACT 2019

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 (the 'Sanctions Act') provides a legal framework and mechanisms which enable the Government of Mauritius to implement targeted sanctions, including financial sanctions, arms embargo and travel ban, and other measures imposed by the United Nations Security Council under Chapter VII of the Charter of the United Nations, with a view to addressing threats to international peace and security, including terrorism, the financing of terrorism and proliferation of weapons of mass destruction.

PROHIBITIONS IMPOSED UNDER THE SANCTIONS ACT

The Sanctions Act imposes three main targeted sanctions, namely

- (i) **financial prohibitions**, namely
 - (a) the prohibition to deal with funds or other assets of a listed party or designated party under section 23 of the Sanctions Act;
 - (b) the prohibition on making funds or other assets available to a listed party or designated party under section 24 of the Sanctions Act;
 - (c) funds or other assets of a designated party which are subject to a freezing order.
- (ii) **arms embargo** under section 35 of the Sanctions Act; and
- (iii) **travel ban** against listed parties, other than listed party who is a citizen of Mauritius or resident of Mauritius, pursuant to section 36 of the Sanctions Act.

THE NATIONAL SANCTIONS COMMITTEE

The Sanctions Act provides for the establishment of the National Sanctions Committee and National Sanctions Secretariat.

The National Sanctions Committee is vested with the following functions and powers under the Sanctions Act:

- (a) Direct the Secretary for Home Affairs to declare, for the purposes of UNSCR 1373 or any other international obligations, a party as a designated party;
- (b) Be responsible for identifying a party that meets the listing criteria for designation as a listed party on a United Nations Sanctions List;
- (c) Make proposals for the listing of a party as a listed party to the relevant United Nations Sanctions Committee;
- (d) Recommend the Secretary for Home Affairs to request another country to designate a

party for the purposes of UNSCR 1373;

- (e) Coordinate and promote effective implementation of the obligations under the UNSCRs in Mauritius;
- (f) Coordinate international cooperation in the cross-border implementation of the UNSCRs between Mauritius and other countries and foreign counterpart agencies;
- (g) Coordinate the development of, review and implement, national policies and activities for the effective implementation of the UNSCRs;
- (h) Approve such guidelines developed by the National Sanctions Secretariat; and
- (i) Make recommendations for legislative, regulatory and policy reforms for the purposes of the Sanctions Act.

THE NATIONAL SANCTIONS SECRETARIAT

The National Sanctions Secretariat provides assistance to the National Sanctions Committee in the administration of the Sanctions Act and shall, in the discharge of its functions and exercise of its powers, inter alia,

- (a) keep and maintain, in such form and manner as the National Sanctions Committee may determine, a list of designated parties and provide access to the list of designated parties;
- (b) keep and maintain a list of funds or other assets frozen pursuant to a freezing order granted under the Sanctions Act;
- (c) collect or solicit information from public sector agencies and any party that is reasonably believed to hold, control or has in his or its custody or possession, funds or other assets of a listed party;
- (d) facilitate the sharing of information with other agencies for the purposes of the Sanctions Act;
- (e) issue such guidelines and disseminate such other relevant information as may be necessary for the effective implementation of the Sanctions Act;
- (f) maintain a website with publicly available information relating to the Sanctions Act;
- (g) publish information on relevant procedures for the purposes of the Sanctions Act;
- (h) attend to the request forwarded by the Ministry of Foreign Affairs for a determination by the National Sanctions Committee as to whether there are reasonable grounds to declare a party as a designated party.

THE UNITED NATIONS SANCTIONS LIST

The United Nations Sanctions List refers to the list established by or under the authority of the United Nations Security Council comprising the names of listed parties which are subject to United Nations sanctions and includes the list established pursuant to the United Nations Security Council Resolutions, set out below, listed in the Second Schedule of the Sanctions Act and their succession resolutions.

1. United Nations Security Council Resolution 751 (1992)
2. United Nations Security Council Resolution 1267 (1999) and 1989 (2011)
3. United Nations Security Council Resolution 1518 (2003)
4. United Nations Security Council Resolution 1533 (2004)
5. United Nations Security Council Resolution 1591 (2005)
6. United Nations Security Council Resolution 1636 (2005)
7. United Nations Security Council Resolution 1718 (2006)
8. United Nations Security Council Resolution 1970 (2011)
9. United Nations Security Council Resolution 1988 (2011)
10. United Nations Security Council Resolution 2048 (2012)
11. United Nations Security Council Resolution 2127 (2013)
12. United Nations Security Council Resolution 2140 (2014)
13. United Nations Security Council Resolution 2206 (2015)
14. United Nations Security Council Resolution 1737 (2006)
15. United Nations Security Council Resolution 2653 (2022)

Further details on the applicable sanctions pursuant to the above Resolutions are provided in the Annex.

LISTED PARTY

A listed party is any party listed by or under the authority of the United Nations Security Council.

The United Nations has established a list of parties ('Listed Parties') against which targeted sanctions have been imposed. The United Nations Security Council Consolidated List may be accessed at the following link: <https://main.un.org/securitycouncil/en/content/un-sc-consolidated-list>.

The National Sanctions Secretariat is required to immediately* (i.e., without delay and not later than 24 hours) issue public notices about the United Nations Sanctions Lists and any changes, including any delisting, in such manner determined by the National Sanctions Committee.

The National Sanctions Secretariat further directs the Financial Intelligence Unit (FIU) to immediately* disseminate these public notices, as well as the United Nations Sanctions Lists and any changes thereto, to supervisory and investigatory authorities, reporting persons, and other relevant public or private agencies.

The following targeted financial sanctions apply forthwith, but not later than 24 hours after a United Nations Sanctions List (or any change thereto) is published by the United Nations Security Council, and shall continue to apply for as long as the party remains listed:

- (a) the prohibition to deal with funds or other assets of a listed party under section 23 of the Sanctions Act;
- (b) the prohibition on making funds or other assets available to a listed party under section 24 of the Sanctions Act;

- (c) the identification of any funds and/or other assets of a listed party by reporting persons, and reporting thereof to the National Sanctions Secretariat under section 25 of the Sanctions Act.

In addition to the above, the following targeted sanctions shall apply on the listed party:

- (a) the arms embargo under section 35 of the Sanctions Act; and
- (b) the travel bans against listed parties, other than listed party who is a citizen of Mauritius or resident of Mauritius, under section 36 of the Sanctions Act.

DESIGNATED PARTY

A designated party means a party declared as such by the Secretary for Home Affairs pursuant to section 9 or 10 of the Sanctions Act.

The National Sanctions Committee is, under section 9(1) of the Sanctions Act, empowered to direct the Secretary for Home Affairs to declare a party as a designated party where the National Sanctions Secretariat is satisfied on reasonable grounds that the party has committed any of the acts listed under the said section. On the said direction of the National Sanctions Committee, the Secretary for Home Affairs is required under section 9(2) of the Sanctions Act to immediately* declare that party as a designated party.

Further, where there is a third-party request for declaration of a party as designated party under section 10 of the Sanctions Act, the Secretary for Home Affairs is required, on the direction of the National Sanctions Committee under section 10(4) of the Sanctions Act, to immediately* declare that party as a designated party.

The National Sanctions Secretariat is also required to immediately* (i.e., without delay and not later than 24 hours):

- (i) issue public notices of any declaration by the Secretary for Foreign Affairs of a person as a designated party under section 9(2) or 10(5) of the Sanctions Act, in such manner determined by the National Sanctions Committee; and
- (ii) direct the FIU to forthwith disseminate such declaration to the supervisory authorities and investigatory authorities, the reporting persons, and any other relevant public or private agency.

Any duty, obligation and targeted sanctions, detailed below, under sections 23, 24 and 25, where applicable, shall apply forthwith but not later than 24 hours after public notice of such declaration is given by the National Sanctions Secretariat.

- (a) the prohibition to deal with funds or other assets of a designated party under section 23 of the Sanctions Act;
- (b) the prohibition on making funds or other assets available to a designated party under section 24 of the Sanctions Act;
- (c) the identification of any funds and/or other assets of a designated party by reporting

persons, and reporting thereof to the National Sanctions Secretariat under section 25 of the Sanctions Act.

In addition, the arms embargo under section 35 of the Sanctions Act shall apply.

The National Sanctions Secretariat keeps and maintains a list of parties declared as designated parties against which targeted sanctions have been imposed. The list of designated parties may be accessed through the official National Sanctions Secretariat website at <https://nssec.govmu.org/Pages/NSSec/List-of-Designated-Parties.aspx>.

Funds or Assets of Designated Party subject to Freezing Orders

Pursuant to Section 26(1) of the Sanctions Act, where the Secretary for Home Affairs declares a party as a designated party, he shall, within a reasonable time of that declaration, make an ex parte application for a freezing order of the funds or other assets of the designated party.

A freezing order shall remain in force as long as the party is a designated party.

Where a freezing order is in force, nothing shall prevent any interest which may accrue, or other earnings due, on the frozen accounts of the designated party, or payments due under contracts, agreements or obligations that arose prior to the date on which those accounts became subject to the freezing order. However, any such interest, earnings and payments shall continue to be subject to the freezing order.

MANAGEMENT OF FUNDS OR OTHER ASSETS OF DESIGNATED PARTY OR LISTED PARTY

Pursuant to Section 32 of the Sanctions Act,

- (a) where the Secretary for Home Affairs is satisfied that any of the funds or other assets of a listed party needs to be managed, the Financial Crimes Commission may be required by the Secretary for Home Affairs to manage, through its Asset Recovery and Management Division, those funds or other assets.
- (b) where any of the funds or other assets of a designated party subject to a freezing order needs to be managed, the Designated Judge shall order the Financial Crimes Commission, through its Asset Recovery and Management Division, to manage these funds or other assets.

GUIDANCE ISSUED BY THE NATIONAL SANCTIONS SECRETARIAT

The National Sanctions Secretariat has issued a [Notice](#) under section 18 of the Sanctions Act as well as an Explanatory Note on the implementation of [United Nations Sanctions Measures](#) which have been published in the Government Gazette of 5 October 2019.

The National Sanctions Secretariat has further, on 25 August 2020, issued Guidelines on the implementation of Targeted Financial Sanctions under the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 (the 'Guidelines') under

section 7(2)(f) of the Sanctions Act.

The Guidelines provide for, *inter alia*, an overview of Proliferation Financing, Targeted Financial Sanctions Obligations, Implementation by reporting persons of the targeted financial sanctions obligations through sanctions screening, reporting obligations and procedures, authorisations and exemptions. Case studies are also provided in the annexes to the Guidelines.

The purpose of the Guidelines is to assist reporting persons, namely banks and other financial institutions licensed by the Bank of Mauritius, amongst others, with the implementation of the restrictive measures, in particular the financial prohibitions prescribed under the Sanctions Act.

The National Sanctions Secretariat has also issued two templates with respect to the reporting obligations vested on financial institutions under the Sanctions Act, namely:

- (i) Template for Notification to the National Sanctions Secretariat under section 23(4) of the Sanctions Act; and
- (ii) Template for Reporting Positive Name Match under section 25(2) of the Sanctions Act.

The Guidelines and Templates may be accessed on the website of the National Sanctions Secretariat at the following link <http://nssec.govmu.org>, under the heading Guidelines, or on the website of the Bank of Mauritius at the following link : <https://www.bom.mu/financial-stability/amlcft/implementation-targeted-sanctions>.

OBLIGATIONS OF FINANCIAL INSTITUTIONS UNDER THE SANCTIONS ACT

Financial institutions are required to ensure adherence to the provisions of the Sanctions Act, especially sections 23, 24 and 25 thereof, including the requirements of section 23(4) of the Sanctions Act which provides as follows:

“Notwithstanding any confidentiality provision in any enactment, any person who holds, controls or has in his custody or possession any funds or other assets of a designated party or listed party shall immediately notify the National Sanctions Secretariat of –

- (a) *details of the funds or other assets against which action was taken in accordance with subsection (1);*
- (b) *the name and address of the designated party or listed party;*
- (c) *details of any attempted transaction involving the funds or other assets, including –*
 - (i) *the name and address of the sender;*
 - (ii) *the name and address of the intended recipient;*
 - (iii) *the purpose of the attempted transaction;*
 - (iv) *the origin of the funds or other assets; and*
 - (v) *where the funds or other assets were intended to be sent.”*

Financial institutions are required to **regularly** consult the United Nations Security Council

Consolidated List and take immediate action with respect to any changes brought thereto. They must also **regularly** consult the website of the National Sanctions Secretariat <https://nssec.govmu.org/SitePages/Index.aspx> for any notice which may be issued by the National Sanctions Secretariat and the list of designated parties at <https://nssec.govmu.org/Pages/NSSec/List-of-Designated-Parties.aspx> and immediately* act upon it.

Financial Institutions must comply with following obligations:

(i) *Financial prohibitions*

The Sanctions Act provides for the following prohibitions:

- (a) Prohibition to deal with the funds or other assets of Listed Parties/Designated Parties under section 23 of the Sanctions Act;
- (b) Prohibition to make funds or other assets available to Listed Parties/Designated Parties under section 24 of the Sanctions Act.

There is no minimum financial limit to apply financial prohibitions.

Financial institutions must comply with any freezing order served on them and collaborate with the Asset Recovery and management Division of the Financial Crimes Commission regarding the management of the funds or other assets of listed parties or designated parties.

(ii) *Reporting obligations*

Pursuant to section 25 of the Sanctions Act,

- (a) financial institutions must immediately* (i.e. without delay and not later than 24 hours) verify whether the details of the Listed Party/Designated Party match with the particulars of any of their customers or transactions.
- (b) if there is a positive match, the financial institution must identify whether the customer owns any funds or other assets with it, including the funds or assets mentioned in section 23(1) of the Sanctions Act;
- (c) if there is a positive match and funds or other assets, or no funds or other assets, are identified by the financial institution, the financial institution must use the [Template for Reporting on Positive Name Match under section 25\(2\) of the Sanctions Act](#) to make a report to the National Sanctions Secretariat and the Bank of Mauritius. As instructed by the Bank of Mauritius, such reporting must be done immediately*.

As instructed by the Bank of Mauritius, financial institutions must also immediately* report any negative match as per the [Template for Reporting Positive Name Match under section 25\(2\) of the Sanctions Act](#) to the **Bank of Mauritius**.

Only **positive name matches** (including nil returns on positive name matches) must be reported to the National Sanctions Secretariat.

The above reporting must be made within 24 hours after a United Nations Sanctions List (or any change thereto) is published by the United Nations Security Council or a public notice of a declaration of a designated party, is given by the National Sanctions Secretariat.

(iii) Reporting of suspicious information

A financial institution must, in accordance with section 14 of the Financial Intelligence and Anti-Money Laundering Act, immediately* submit to the FIU, any information relating to a Listed Party/Designated Party which is known to it.

(iv) Internal controls

Financial institutions must implement internal controls and other procedures to ensure effective compliance with the obligations under the Sanctions Act.

(v) Sanctions screening

The internal controls should include the screening of all clients and transactions against sanctions lists with an effective system that is appropriate to the nature, size and risk of the business of the financial institution. Screening against sanctions lists should also take place when establishing a new relationship, and subsequently at regular intervals or upon trigger events (for e.g. when there is a change in directors or ownership).

Sanctions screening should be conducted upon **any change** made to the United Nations Security Council Consolidated List or/and designated party list. This includes additions, extensions, removals, exemptions or any other amendments.

The screening must be conducted immediately* and without delay (within 24 hours) to enable financial institutions to fulfill their statutory reporting requirements within 24 hours after a United Nations Sanctions List, including any change thereto, is published by the United Nations Security Council or after any public notice given by the National Sanctions Secretariat under section 11(1)(a) of the Sanctions Act. Financial Institutions should ensure that they make use of the most updated lists when effecting the sanction screening.

Screening records and evidence of screening must be properly documented.

(vi) Policies and procedures

Financial institutions should also have in place clear policies and procedures to investigate and escalate alerts generated by a potential match which indicates a sanctions risk.

(vii) Record Keeping

Financial institutions must ensure proper record keeping of all screenings and reporting made to the National Sanctions Secretariat and the Bank of Mauritius, as well as records on any action taken following the results of these screenings and make those available to the Bank of Mauritius upon request.

SUPERVISION BY THE BANK OF MAURITIUS

The Bank of Mauritius is required, under section 40(2) of the Sanctions Act, to supervise and enforce compliance by its licensees with the requirements imposed under the Sanctions Act.

Failure to comply with the requirements of the Sanctions Act and guidelines and instructions issued by the Bank of Mauritius regarding the implementation of the provisions of the Sanctions Act is an offence and may be subject to regulatory sanctions, including monetary penalties.

The Bank of Mauritius monitors the reporting (*both positive and negative match reporting*) made by financial institutions under its purview to ensure that screenings are conducted following disseminations of changes to the United Nations Security Council Consolidated List (and the list of designated party when available) made the Bank of Mauritius and/or the National Sanctions Secretariat. The policies, procedures and systems put in place by financial institutions for the implementation of targeted financial sanctions are also reviewed and assessed by the Bank of Mauritius.

The Bank of Mauritius further conducts awareness sessions with financial institutions to enhance their understanding of the requirements under the Sanctions Act.

** The term 'immediately' is defined in the Sanctions Act as 'without delay and not later than 24 hours'.*

Bank of Mauritius
August 2026

ANNEX

UNSC Sanctions Regimes

The United Nations Security Council (UNSC) has established 31 individual sanctions regimes since 1966 under Chapter VII of the UN Charter. Currently, there are 15 active sanctions regimes in force, utilizing targeted tools like asset freezes, travel bans, and arms embargoes.

Active UN Security Council Sanctions Regimes

- **Counter-Terrorism & Non-Proliferation:**
 - **ISIL (Da'esh) and Al-Qaida:** (Resolution 1267/1989/2253) – Asset freezes, travel bans, and arms embargoes on designated international terrorists.
 - **Taliban:** (Resolution 1988) – Targeted measures against specified individuals and entities associated with the Taliban.
 - **Democratic People's Republic of Korea (North Korea):** (Resolution 1718) – Proliferations restrictions, arms embargoes, and financial/trade constraints.
- **Country-Specific & Conflict Resolution Regimes:**
 - **Democratic Republic of the Congo:** Arms embargoes, travel bans, and asset freezes related to armed conflict.
 - **Sudan:** Targeted restrictions concerning the conflict and human rights situation.
 - **South Sudan:** Arms embargoes, travel bans, and financial freezes.
 - **Libya:** Measures designed to support transition, asset protection, and stop illicit arms/oil transfers.
 - **Somalia:** Arms and component controls, maritime restrictions, and financial tracking.
 - **Yemen:** Targeted political and security-related sanctions.
 - **Central African Republic:** Arms embargoes, asset freezes, and travel restrictions.
 - **Mali:** Travel bans and asset freezes for actions disrupting peace agreements.
 - **Guinea-Bissau:** Targeted measures supporting the constitutional order.
 - **Iraq:** Specific residual asset freezes and restrictions (Resolution 1518).
 - **Lebanon:** Provisions linked to specific political assassinations and security frameworks (Resolution 1636).
 - **Haiti:** Targeted sanctions addressing gang violence, arms trafficking, and instability.

The **15 active UN Security Council (UNSC) sanctions regimes** are outlined below, detailing their foundational resolutions, targeted core restrictions, humanitarian exemptions, and specific de-listing bodies.

Overview of Active UNSC Sanctions Regimes

Sanctions Regime / Target Area	Core Founding Resolution(s)	Targeted Sanctions Imposed	Standard Exemptions Included	Delisting Body
ISIL (Da'esh) & Al-Qaida	Res 1267 (1999) / 1989 / 2253	Asset freeze, travel ban, arms embargo	Basic living expenses, legal fees, medical care, Res 2664 humanitarian carveout	Office of the Ombudsperson
Taliban	Res 1988 (2011)	Asset freeze, travel ban, arms embargo	Religious pilgrimage (Hajj), peace talks travel, Res 2664 humanitarian carveout	Focal Point for De-listing / 1988 Committee
DPRK (North Korea)	Res 1718 (2006)	Arms embargo, proliferation ban, luxury goods, financial/sectoral caps	Humanitarian aid, diplomatic missions, livelihood exceptions (limited)	Focal Point for De-listing / 1718 Committee
Libya	Res 1970 (2011)	Arms embargo, travel ban, asset freeze, illicit petroleum export ban	Humanitarian assistance, basic expenses, official government transitions	Focal Point for De-listing / 1970 Committee
Somalia	Res 751 (1992)	Targeted asset freeze, travel ban, arms/charcoal export bans	Humanitarian assistance operations, UN/African Union institutional support	Focal Point for De-listing / 751 Committee
DR Congo (DRC)	Res 1533 (2004)	Arms embargo, travel ban, asset freeze on illegal armed groups	Non-lethal military equipment for UN peacekeepers, humanitarian aid	Focal Point for De-listing / 1533 Committee
Sudan	Res 1591 (2005)	Arms embargo (Darfur), travel ban, asset freeze	Basic expenses, monitoring missions, humanitarian assistance	Focal Point for De-listing / 1591 Committee
South Sudan	Res 2206 (2015)	Arms embargo, travel ban, asset freeze	UN peace operations (UNMISS), regional peace enforcement, medical travel	Focal Point for De-listing / 2206 Committee
Central African Republic	Res 2127 (2013)	Arms embargo, travel ban, asset freeze	Support to CAR security forces (with approval), UN operations (MINUSCA)	Focal Point for De-listing / 2127 Committee

Yemen	Res 2140 (2014)	Targeted arms embargo, travel ban, asset freeze	Humanitarian access, basic livelihoods, legal requirements	Focal Point for De-listing / 2140 Committee
Haiti	Res 2653 (2022)	Targeted arms embargo, travel ban, asset freeze on gang entities	Medical emergency travel, humanitarian assistance, basic expenses	Focal Point for De-listing / 2653 Committee
Iraq	Res 1518 (2003)	Asset freeze on individuals linked to the former Saddam Hussein regime	Sovereign assets returned directly to the Government of Iraq	Focal Point for De-listing / 1518 Committee
Lebanon	Res 1636 (2005)	Asset freeze and travel ban on suspects in Hariri assassination bombing	Judicial cooperation, basic financial expenses (case-by-case)	Focal Point for De-listing / 1636 Committee
Guinea-Bissau	Res 2048 (2012)	Travel ban on military coup leaders	Urgent medical travel, fulfilling judicial processes, political dialogue	Focal Point for De-listing / 2048 Committee
Mali	Res 2374 (2017)	Travel ban, asset freeze for peace process spoilers	Medical/humanitarian emergencies, religious or judicial fulfillment	Focal Point for De-listing / 2374 Committee