



# Which Mauritius laws and regulations should the compliance plan reference

A Mauritius AI compliance plan should directly reference several core laws, regulations, and official guidelines that form the foundation for legal and ethical use of AI in the country as of 2025.

## Essential Laws and Regulations

- **Data Protection Act 2017 (DPA 2017):**
  - Modeled on the EU GDPR, this law covers all processing of personal data, mandates registration for controllers/processors, requires Data Protection Officer (DPO) appointment in many cases, and enforces data security, privacy by design, and impact assessments for risky processing.
  - There are strict incident notification requirements (report within 72 hours), contractual duties for data processors, and clear cross-border transfer obligations.[\[1\]](#) [\[2\]](#) [\[3\]](#) [\[4\]](#)
- **Financial Services (Robotic and Artificial Intelligence Enabled Advisory Services) Rules 2021 ("FSC AI Rules"):**
  - Issued by the Financial Services Commission (FSC), these rules govern AI-driven advisory services (especially in finance), setting standards for transparency, human oversight, auditability, governance, and FSC audit rights of AI-driven decision systems.
  - All providers of AI-enabled investment or portfolio management services must comply with these rules.[\[5\]](#) [\[6\]](#) [\[7\]](#) [\[8\]](#)
- **Mauritius Artificial Intelligence Strategy (2018; part of Digital Mauritius 2030):**
  - This strategic policy document, developed by the Ministry of Information Technology, Communication & Innovation, outlines core principles for AI deployment (ethics, data privacy, governance, sector-specific guidance) and proposes bodies like the Mauritius Emerging Technologies Council (METC).[\[9\]](#) [\[10\]](#) [\[11\]](#)
- **Specific Guidelines and Sectoral Policies:**
  - Guidelines from the Data Protection Office, including the latest (2024) sector guides for data controllers/processors.
  - Higher Education Commission's 2025 "Guidelines on the Use of AI in Higher Education," addressing transparency, accountability, and bias in institutional AI use.[\[12\]](#)
- **Recent Tax Legislation:**
  - Finance (Miscellaneous Provisions) Act 2024, which introduced new tax incentives and exemptions for firms investing in AI and related intellectual property.[\[13\]](#)

## Key References for the Compliance Plan

| Area                    | Law / Regulation / Guideline  | Citation      |
|-------------------------|---|---------------|
| Data privacy & security | Data Protection Act 2017 (DPA 2017)                                       | [1] [4]       |
| AI financial services   | FSC AI Rules 2021   | [5] [7] [8]   |
| Overall AI principles   | Mauritius Artificial Intelligence Strategy (2018, Digital Mauritius 2030) | [9] [10] [11] |
| Sector compliance       | DPO data processing guides, Higher Education AI Guidelines                | [3] [12]      |
| Tax incentives          | Finance (Miscellaneous Provisions) Act 2024                               | [13]          |

These referenced laws and rules should be directly cited and their obligations built into the compliance lifecycle: policy design, risk assessment, model documentation, user training, and continuous monitoring. Mauritius may continue to enhance the DPA or issue more sectoral AI rules, so ongoing regulatory monitoring is also essential. [2] [5] [13]

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