

# Frequently Asked Questions (FAQs) in relation to TACAP

*Issued on 26 May 2026 (Version 1.0)*

## 1. General Overview

### **Q1.1 What is TACAP?**

*TACAP is a one-off and temporary amnesty programme being offered solely to trade associations (including professional bodies), cooperatives and their members. TACAP has been prescribed by regulations<sup>1</sup> which in turn empower the Competition Commission to administer the programme.*

*TACAP will only cover cartel conduct at trade association/cooperative level that is capable of amounting to horizontal cartel arrangements (section 41 of the Competition Act) or bid rigging (section 42 of the Competition Act).*

### **Q1.2 What benefits are available under TACAP?**

*TACAP offers immunity from financial penalties for trade associations, cooperatives and their consenting members in exchange for self-reporting qualifying cartel conduct to the Competition Commission and fulfilling all conditions prescribed in the regulations.*

*TACAP is a unique chance for trade associations/cooperatives to undergo an internal compliance audit, definitively bring any illegal cartel to an end, and foster a culture of compliance within their forum going forward.*

### **Q1.3 What happens after TACAP expires?**

*TACAP is valid until 25 November 2026. Past this deadline and unless extended, TACAP will cease to exist, and the Competition Commission will no longer accept TACAP applications from or on behalf of trade associations or cooperatives.*

---

<sup>1</sup> Competition Commission (Trade Association and Cooperatives Amnesty Programme) Regulations 2026 (GN 53 of 2026)

**Q1.4 What happens if a trade association/cooperative does not come forward and the conduct is later discovered?**

*This scenario carries significant implications for the trade association or cooperative concerned as well as their members. Those who fail to come forward risk significant sanctions should such conduct be later detected. Where the conduct is found to infringe sections 41 or 42 of the Competition Act, the enterprises concerned run the risk of being hit with highest possible fines on account of aggravation.*

*A similar outcome applies to a situation where any one or more members of a trade association or cooperative that does not apply for TACAP when its trade association or cooperative submits a TACAP application and is granted amnesty. Such member(s) run(s) the risk of being investigated and heavily sanctioned for its/their involvement in the conduct(s) disclosed in its trade association or cooperative's application.*

**Q1.5 How does TACAP interact with ongoing investigations?**

*TACAP Regulations 2026 provide that any trade association, cooperative, professional body that is subject to an investigation at the level of the Executive Director or to proceedings before the Commission may apply for TACAP so long as the Commission has not issued a decision on the matter<sup>2</sup>.*

## 2. Eligibility & Scope

**Q2.1 Who is eligible to apply under TACAP?**

*Any trade association (whether or not registered), any cooperative (recognised under the Cooperatives Act) or professional body is eligible to apply for TACAP so long as it was already constituted by 25 May 2026.*

*Any application made by or on behalf of the entity concerned will equally cover the members of the entity concerned so long as such members expressly consent to the application and make the necessary declarations as required under the regulations<sup>3</sup>. Such members are referred to as 'consenting members' and they do not need to apply separately.*

**Q2.2 Can a trade association/cooperative apply even if the conduct involves only some of its members?**

*Yes. In this scenario, the application will need to clearly identify the members involved therein. It is in the interest of those members to clearly record, in the TACAP Application Form, their express and unconditional consent to the conditions of*

---

<sup>2</sup> Section 11(1) of TACAP Regulations 2026.

<sup>3</sup> In particular, sections 6 and 7 of TACAP Regulations 2026.

TACAP, the contents of the application, and all supporting information if they wish to benefit from TACAP.

**Q2.3 Can individual members of a trade association/cooperative apply for TACAP?**

No. An application may only be made by, or on behalf of, a trade association, cooperative, or professional body through its authorised representatives/office bearers or through its legal representative.

A group of members engaged in, or having engaged in, cartel conduct without the knowledge or involvement of the relevant trade association or cooperative to which they belong is not eligible to apply for TACAP.

**Q2.4 Can a trade association/cooperative apply if the conduct has already stopped?**

Yes. As a general principle, trade associations, cooperatives and their members are not relieved from legal or financial liability under the Competition Act merely because the cartel conduct has ceased by the time an investigation is initiated. This is because the harmful effects of collusion may continue to distort competition and impact markets even after the anti-competitive arrangement has ended.

TACAP therefore extends to past cartel conduct that has ceased and if the application is successful, TACAP will absolve the applicant from legal and financial liability, even for reported past conduct.

**Q2.5 Can a trade association/cooperative apply if it is unsure whether its conduct qualifies for TACAP?**

Yes. A trade association or cooperative may apply under the TACAP even where it is uncertain whether its conduct is likely to qualify as a horizontal cartel or bid rigging. In case of doubt, applicants can anonymously reach out to the Competition Commission, or their legal representative may do so without being required to disclose the trade association/cooperative's identity. Applicants are encouraged to disclose all relevant information relating to the conduct(s) in question in their application form to enable the Competition Commission to assess the matter properly.

**Q2.6 What types of anti-competitive conduct are covered under TACAP?**

TACAP applies only to certain serious types of anti-competitive conduct involving a trade association, cooperative, or professional body and its members. It covers situations where the trade association/cooperative itself, or activities carried out through it, may have facilitated coordination between competing members in a way that restricts competition. These situations cover -

- **Horizontal cartel conduct (section 41 of the Competition Act)** — for example, where members of a trade association or cooperative agree among

themselves, through meetings, discussions, recommendations, or information exchanges, to fix prices, divide customers or territories, limit supply, or otherwise avoid competing with each other.

- **Bid rigging (section 42 of the Competition Act)** — for example, where members coordinate bids or tenders through the trade association/cooperative, such as agreeing in advance, or otherwise discussing, bid participation, who will win/lose a tender or submitting non-genuine bids to influence the outcome of a procurement exercise.

### **Q2.7 What conduct is not covered by TACAP?**

TACAP is specifically designed to address cartel-type conduct and bid-rigging arrangements involving trade associations/cooperatives and their members. Accordingly, TACAP does not cover other forms of anti-competitive conduct, including:

- Abuse of monopoly or market dominance — where a business with substantial market power engages in conduct that restricts competition or harms consumers;
- Vertical agreements or arrangements — agreements between businesses operating at different levels of the supply chain, such as suppliers and distributors;
- Mergers and acquisitions that may substantially lessen competition;
- Conduct unrelated to the activities or involvement of a trade association, cooperative, or professional body; and
- Any other infringement falling outside sections 41 and 42 of the Competition Act.

### **Q2.8 Does TACAP apply to bid rigging in public procurement only?**

TACAP applies to bid rigging irrespective of the nature of the procurement, whether public or private, so long as the bid rigging conduct emanated from or was facilitated by the trade association/cooperative.

### **Q2.9 Can TACAP apply where no written agreement exists?**

Yes. TACAP may apply even where there is no formal or written agreement between members of a trade association, cooperative, or professional body.

Under the Competition Act, anti-competitive cartel conduct can arise through informal understandings, coordinated practices, or arrangements between competitors. Accordingly, TACAP may also cover:

- Rules, circulars, directives, guidelines, decisions or non-binding recommendations issued by a trade association/cooperative;

- discussions or coordination during meetings or communications between members; and
- the exchange of commercially sensitive business information between competing members, such as future prices, pricing strategies, customers, production levels, or bidding intentions.

*The absence of a written agreement does not prevent conduct from being considered a cartel arrangement or bid rigging under sections 41 or 42 of the Competition Act.*

### 3. Application Process

#### **Q3.1 How can a trade association/cooperative apply for TACAP?**

*Any interested trade association, cooperative or professional body must apply on the **TACAP Application Form**. Any application under TACAP that is not made on the prescribed TACAP Application Form will be automatically rejected. An applicant is expected to submit only one application even if its application may disclose multiple conducts.*

*The application form duly filled and signed, alongside all supporting information, should reach the office of the Executive Director during TACAP's validity period, that is **no later than 25 November 2026**. The application must be filed via email to: **[TACAP@competitioncommission.mu](mailto:TACAP@competitioncommission.mu)** either by an authorized representative of the applicant or by its legal representative. For purposes of TACAP, an authorized representative means any current office bearer of the applicant duly authorized in writing by it to act on its behalf for purpose of TACAP.*

#### **Q3.2 What information must be submitted with an application?**

*In addition to the disclosures that must be made in the TACAP Application Form itself, an applicant must submit additional information, records, and evidence in support of those disclosures, including for each reported conduct. The information to be provided will depend on the nature of the disclosures made and the conduct reported in the application. Accordingly, each application will be assessed on its own individual merits. The following, however, lists non-exhaustively some documents and information that will generally need to be submitted:*

- letter of authorisation for each authorised representative acting on behalf of the applicant;
- a copy of the applicant's Certificate of Registration, as may be applicable;
- a copy of the applicant's Rules, Constitution, or other governing document of the applicant and any subsequent amendment;
- details of the applicant's members as at the date of the application;

- *all relevant information, documents, and evidence relating to each reported conduct;*
- *details of each consenting member;*
- *proposed undertakings to be offered by the applicant to address concerns identified.*

**Q3.3 Will applicants be required to admit liability?**

*No, neither the applicant nor any of its consenting members is required to admit liability for conduct(s) reported in their TACAP application. The applicant’s authorized representatives as well as consenting members will however be required to make relevant written and signed declarations in the Application Form regarding accuracy, completeness and truthfulness of the disclosures being made as well as consenting to fully cooperate during the process and be bound by all TACAP conditions.*

**Q3.4 If an application has been declared invalid, what can be done?**

*An applicant will be informed of the reason behind the invalidation of its application and will be guided into the process for perfecting its application. The applicant will need to address the cause of the application’s invalidity and take the necessary steps to perfect its application while also ensuring that its completed application is duly submitted and received by the Executive Director within TACAP’s validity period.*

**Q3.5 Can an applicant withdraw from TACAP after applying?**

*Yes. An applicant may withdraw a previously submitted application under TACAP at any time before the Executive Director has submitted his Final Report on the matter to the Commission.*

*Where an application is withdrawn, the Competition Commission will, as soon as reasonably practicable:*

- *return all physical records and documents submitted by the applicant; or*
- *in the case of electronic records, delete the records from its systems and databases and provide written confirmation that the deletion has been carried out.*

**Q3.6 Is there a marker system or priority for first applicants?**

*No. TACAP does not operate a marker system or a “first past the door” principle, unlike the Competition Commission’s leniency programme.*

*Applications under TACAP are not assessed on a first-come, first-served basis. Instead, each application will be considered and assessed on its own individual merits, considering the specific facts, disclosures, level of cooperation, and circumstances of the conduct reported.*

**Q3.7 What happens after an application is submitted?**

Please have regard in particular to **section 8** of TACAP Regulations. Essentially, the following lists out the process that follows receipt of a TACAP application during the validity period –

1. The Executive Director will issue an acknowledgement letter to the applicant within 5 working days of receiving the application.
2. An investigation will be opened for each complete and valid application to assess whether (i) the application falls under the ambit of TACAP, (ii) the undertakings proposed by the applicant ensure that the applicant and its consenting members cease participation in the reported conduct and ensure compliance going forward.
3. The Executive Director will produce his findings and recommendations on the application, including on the undertakings proposed by the applicant.

### **Q3.8 Will applicants be interviewed by the CC?**

As a general rule, an application will be reviewed based on the disclosures made therein and supporting information. The Executive Director will accordingly produce his report on the application without requiring further investigation, by way of oral examination/interview, with parties concerned. However, in rare or exceptional cases, the Competition Commission may request additional clarification from applicants, which may include interviews or oral discussions, where this is considered necessary to properly assess the application.

### **Q3.9 Can the Commission refuse to grant amnesty even if an application was considered valid?**

The Commission will decide on the outcome of an application on the basis of the Executive Director's report on the matter. The Commission remains independent throughout its assessment process. The Regulations provide that the Commission may refuse to grant an amnesty provided it reasons its decision<sup>4</sup>.

## **4. Confidentiality concerns**

### **Q4.1 Will information submitted under TACAP remain confidential?**

The Competition Commission remains bound by its confidentiality obligations under section 70 of the Competition Act under TACAP. The Competition Commission will respect confidential business information submitted to it under TACAP provided that a confidential claim has been submitted, in writing with reasons, in respect of that information and the claim has been granted by the Competition Commission.

---

<sup>4</sup> Section 8(9) of TACAP Regulations 2026.

*Confidentiality claims in respect of the identity of an applicant/its members will not be accepted.*

*Also, the Commission will publish its decision on each TACAP publication, subject to any redaction of commercially sensitive information that it considers necessary.*

**Q4.2 Can information provided under TACAP be used in other proceedings?**

*Information and documents submitted under TACAP may, in certain exceptional circumstances, be required to be disclosed pursuant to section 70 of the Competition Act 2007, including in connection with the investigation of a criminal offence, compliance with an order of a Court, or pursuant to the provisions of any other enactment.*

**Q4.3 Does TACAP protect applicants from third-party civil suits?**

*No. TACAP does not provide immunity or protection against private civil claims that may be brought by affected third parties.*

*The Competition Commission will not disclose information received under TACAP to third-party claimants pursuing civil proceedings against TACAP applicant(s). This does not, however, preclude such parties from relying on information contained in a decision by the Competition Commission relating to a TACAP application in support of their claims.*

**Q4.4 Can legal professional privilege be maintained?**

*Yes. Unless waived by the information provider, TACAP does not require applicants to waive legal professional privilege. Communications and documents protected by legal professional privilege under applicable law may continue to benefit from that protection, subject to the relevant legal requirements governing privilege.*

## 5. Compliance

**Q5.1 What should trade associations and cooperatives review internally before deciding whether to apply?**

*Before deciding whether to apply for TACAP, a trade association or cooperative, is encouraged to conduct an internal competition law compliance review or audit to assess whether any of its activities, decisions, or communications may raise concerns under sections 41 or 42 of the Competition Act 2007.*

*This review may include examining:*

- *Rules or Constitution (past amendments) for anticompetitive provisions,*
- *meeting agendas, minutes, and records of discussions between members;*

- *circulars, notices, guidance, recommendations, or decisions issued to members (even if non-binding);*
- *discussions or exchanges relating to prices, pricing strategies, discounts, fees, production levels, customers, territories, or bidding intentions;*
- *recommendations or guidance that may have influenced members' commercial behaviour;*
- *communications between the trade association/cooperative and its members, including emails, messages, or other correspondence; and*
- *historical decisions, past practices, or previous communications that may indicate coordination between competing members.*

*The purpose of the review is to identify whether the trade association/cooperative may have facilitated or been involved in cartel conduct or bid rigging and whether an application under TACAP may be appropriate.*

#### **Q5.2 Not all members of the trade association/cooperative are willing to apply for TACAP.**

##### **Can the trade association/cooperative still apply for TACAP?**

*Yes. A trade association or cooperative may still apply for TACAP in respect of its own involvement, where applicable, together with the involvement of those members who are willing to participate in the application.*

*The members agreeing to participate must be clearly identified in the Application Form, make the required declarations, and agree to be bound by the conditions of TACAP. These members are referred to as "consenting members".*

*Where an application is successful, amnesty may be granted to the applicant and to each consenting member covered by the application. However, the Competition Commission will not be precluded from initiating enforcement action against other members of the trade association or cooperative who did not participate in the application, where there are reasonable grounds to believe that they were involved in the conduct concerned.*

#### **Q5.3 What are the cooperation obligations under TACAP?**

*Applicants under TACAP are expected to cooperate fully, continuously, and in good faith with the Competition Commission throughout the assessment of their application and implementation of any undertakings.*

*This includes, among others:*

- *providing complete, accurate, and truthful disclosures concerning the conduct reported;*
- *submitting all relevant information, records, documents, and evidence available to the applicant;*
- *responding promptly to requests for clarification or additional information from the Competition Commission;*

- *preserving relevant records and evidence;*
- *refraining from concealing, destroying, falsifying, or withholding relevant information; and*
- *complying with any conditions or undertakings agreed under TACAP.*

*Failure to cooperate fully or comply with TACAP conditions may result in the application being rejected or any amnesty granted being refused.*

#### **Q5.4 What type of undertakings are expected out of applicants?**

*Applicants under TACAP are generally expected to offer undertakings aimed at bringing the relevant conduct(s) to an end, preventing their recurrence, and promoting future compliance with the Competition Act 2007.*

*To assist applicants in this process, the Competition Commission has published [“Template Undertakings for Applicants”](#) under TACAP. These templates are intended to serve as guidance only and to assist applicants in preparing their proposed undertakings.*

*The actual undertakings that may be required will depend on the nature of the conduct(s) disclosed and the specific circumstances of each application.*

## **6. Role of the Competition Commission (CC)**

#### **Q6.1 Will the CC provide guidance sessions or outreach activities during TACAP?**

*Yes. The Competition Commission will be conducting a series of guidance sessions, outreach activities, or awareness programmes with relevant stakeholders during the TACAP period to assist trade associations, cooperatives, professional bodies, and their members in understanding the objectives, scope, and application process of TACAP, as well as their obligations under the Regulations. Trade associations (including professional bodies) or cooperatives interested in TACAP are invited to closely follow the Competition Commission’s website and social media pages for regular updates.*

#### **Q6.2 Who can businesses contact for general TACAP queries?**

*Businesses, trade associations, cooperatives, professional bodies may contact the Competition Commission directly for general queries relating to TACAP. Interested parties are also invited to carefully review the TACAP guidance materials made available on the [Competition Commission website](#). Businesses wishing to obtain further information on TACAP may visit the afore link, or contact the Competition Commission team via phone, WhatsApp, or email (as mentioned below):*

- *Telephone: **211 2005**,*
- *WhatsApp: **52 52 4005**,*

- Email: [info@competitioncommission.mu](mailto:info@competitioncommission.mu) (with email subject-line clearly indicating “TACAP”).

**Q4.5 Can I anonymously seek guidance from the Competition Commission regarding TACAP?**

*Yes. Any representative of a trade association, cooperative or professional body, can anonymously submit its queries regarding TACAP or a suspected cartel practice to the Competition Commission. Alternatively, a trade association, cooperative or professional body can do so through its legal representative without the latter disclosing or being asked to disclose the identity of its client when contacting the Competition Commission.*

**Q4.6 Can the CC recommend whether a trade association/cooperative should apply?**

*No. The Competition Commission **cannot** legally advise or recommend whether a trade association, cooperative, professional body, or any of its members should apply for TACAP. The decision to apply remains entirely with the parties concerned, who are encouraged to seek independent legal advice where appropriate.*

**Q4.7 Will the CC continue enforcement action against cartels outside TACAP?**

*Yes. TACAP is a **temporary** amnesty initiative and does **not** limit the Competition Commission's statutory enforcement powers under the Competition Act 2007. The Competition Commission will continue to investigate and take enforcement action against cartel conduct and bid rigging falling outside TACAP or involving persons that did not apply for, do not qualify for, or comply with, TACAP requirements and conditions.*

**Disclaimer Notice:**

*This FAQ Sheet is provided by the Competition Commission for general informational purposes only in relation to the Trade Associations and Cooperatives Amnesty Programme ("TACAP") and does not constitute legal advice or a binding interpretation of either the Competition Act 2007 or of TACAP Regulations 2026. Each TACAP application will be assessed on its own facts and merits, and nothing in this document limits the statutory powers or discretion of the Competition Commission under applicable laws. Applicants are encouraged to seek independent legal advice where appropriate. In the event of any inconsistency between this FAQ Sheet and the TACAP Regulations 2026, the provisions of the Regulations shall prevail.*