

Government Notice No. 11 of 2017

THE ENERGY EFFICIENCY ACT

**Regulations made by the Minister under section 23 of
the Energy Efficiency Act**

1. These regulations may be cited as the Energy Efficiency (Labelling of Regulated Machinery) Regulations 2017.

2. In these regulations –

“accreditation body” means the body responsible for the evaluation of conformity assessment bodies against recognised standards;

“conformity assessment body” means a body which –

(a) issues a test report or product certificate; and

(b) in the case of a test report, is accredited by –

(i) an accreditation body which is a signatory to the Mutual Recognition Arrangement of the International Laboratory Accreditation Cooperation; or

(ii) the Mauritius Accreditation Service,

as complying with ISO/IEC 17025 or equivalent; or

(c) in the case of a product certificate, is accredited by an accreditation body which is a signatory to the Multilateral Recognition Arrangement of the International Accreditation Forum as complying with ISO/IEC 17065 or equivalent;

“copy”, in relation to a label of a regulated machinery, means a photocopy of the label that is of the size, content and colour specified in the corresponding Mauritian Standard set out in the second column of the First Schedule;

“heat storage oven” means an oven which uses heat, stored in heat retaining materials, generated from a low-intensity heat source which is continuously left on;

“household refrigerating appliance” includes an electrical wine storage appliance;

“International Standard Organisation” means the independent organisation which develops international standards for ensuring safety, reliability and quality of products and services;

“ISO/IEC 17025” means a standard issued by the International Standard Organisation and which gives the general requirements for the competence of testing and calibration laboratories;

“ISO/IEC 17065” means a standard issued by the International Standard Organisation and which gives the requirements for bodies certifying products;

“Mauritian Standard” or “MS” –

(a) means a document which has been declared as a standard under section 18 of the Mauritius Standards Bureau Act; and

(b) may include a specification or a code of practice;

“Mauritius Accreditation Service” means the Mauritius Accreditation Service established under the Mauritius Accreditation Service Act;

“Mauritius Standards Bureau” means the Mauritius Standards Bureau established under the Mauritius Standards Bureau Act;

“Multilateral Recognition Arrangement of the International Accreditation Forum” means the arrangement between international accreditation bodies for the acceptance of accreditations and certificates issued by each other;

“Mutual Recognition Arrangement of the International Laboratory Accreditation Cooperation” means the formal cooperation between international accreditation bodies for the facilitation of trade through the acceptance of accreditation tests and calibration results;

“portable oven” means an oven with a product mass of less than 18 kilogrammes which is not designed for built-in installations;

“product certificate” means a document, report or certificate that provides third party attestation that a regulated machinery meets specific requirements, in accordance with test methods specified in the corresponding Mauritian Standard set out in the second column of the First Schedule, for determining –

- (a) the energy efficiency index;
 - (b) the energy efficiency index (cavity); or
 - (c) the annual energy consumption,
- of that regulated machinery, as applicable;

“regulated machinery” –

- (a) means the electrical appliances set out in the first column of the First Schedule; but
- (b) does not include the electrical appliances specified in the Second Schedule;

“small oven” means an oven where all cavities have a width and depth of less than 250 millimetres or a height of less than 120 millimetres;

“test report” means a report that contains the results of tests carried out on a regulated machinery, in accordance with test

methods specified in the corresponding Mauritian Standard set out in the second column of the First Schedule, for determining –

- (a) the energy efficiency index;
 - (b) the energy efficiency index (cavity); or
 - (c) the annual energy consumption,
- of that regulated machinery, as applicable.

3. These regulations shall not apply –

- (a) subject to regulation 7, to a regulated machinery imported before the coming into operation of these regulations; and
- (b) to the safety aspects and safety requirements of a regulated machinery specified in the corresponding Mauritian Standard set out in the second column of the First Schedule.

4. (1) Every dealer shall affix a label on a regulated machinery in a conspicuous and unobstructed place before putting up such regulated machinery on display for sale.

(2) A label affixed to a regulated machinery shall –

- (a) comply with the corresponding Mauritian Standard set out in the second column of the First Schedule; and
- (b) be of the appropriate content and design specified in the Third Schedule.

5. (1) Every dealer shall, before affixing a label on a regulated machinery meant for display for sale, register that regulated machinery with the Office by submitting –

- (a) the original or a certified true copy of the test report or product certificate in relation to that regulated machinery; and

- (b) a sample or a copy of the label to be affixed to that regulated machinery.

(2) A test report or product certificate referred to in paragraph (1) shall –

- (a) be issued by a conformity assessment body;
- (b) be issued not more than 3 years before the date of submission to the Office; and
- (c) in respect of the regulated machinery, comply with the corresponding Mauritian Standard, set out in the second column of the First Schedule, that is in force at the time of submission.

(3) The Office shall refer every document submitted under paragraph (1) to the Mauritius Standards Bureau for verification whether the regulated machinery complies with the corresponding Mauritian Standard set out in the second column of the First Schedule.

(4) The cost of the verification referred to in paragraph (3) shall be borne by the dealer.

(5) The Mauritius Standards Bureau shall, where it is satisfied that a regulated machinery complies with the corresponding Mauritian Standard, set out in the second column of the First Schedule, issue a confirmation to the Office to that effect.

(6) The Office shall, on receipt of the confirmation referred to in paragraph (5), issue to the dealer a certificate attesting of the compliance.

(7) Where, pursuant to paragraph (1), a dealer cannot submit the original or a certified true copy of a test report or product certificate, he shall have a sample of the regulated machinery tested, at his

own expense, by the Mauritius Standards Bureau or a conformity assessment body before registering the regulated machinery with the Office.

(8) A certificate issued by the Office under paragraph (6) shall be valid for a period of 2 years.

(9) Every dealer importing and distributing a regulated machinery shall provide a dealer putting up that regulated machinery on display for sale with --

- (a) the original or a certified true copy of the test report or product certificate in relation to that regulated machinery; and
- (b) sufficient number of the label for that regulated machinery.

6. (1) (a) Where the information displayed on a label, affixed to a regulated machinery put up on display for sale by a dealer, is not in accordance with the test report or product certificate of that regulated machinery, the dealer shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(b) It shall be a defence for a dealer charged with an offence under paragraph (a) to prove that he obtained the label in good faith from a dealer importing and distributing the regulated machinery.

(2) Where the information displayed on a label, provided by a dealer importing and distributing a regulated machinery to a dealer putting up the regulated machinery on display for sale, is not in accordance with the test report or product certificate of that regulated machinery, the dealer importing and distributing the regulated machinery shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) Any person who otherwise contravenes these regulations shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

7. Any dealer who, at the coming into operation of these regulations, has, in the course of his business, a stock of regulated machinery not affixed with the appropriate label, shall –

- (a) not later than 9 months after the coming into operation of these regulations, sell the regulated machinery; or
- (b) (i) pursuant to regulation 5, register the regulated machinery with the Office; and
- (ii) affix a label in a conspicuous and unobstructed place on the regulated machinery before putting up such regulated machinery on display for sale.

8. These regulations shall come into operation on 1 July 2017.

Made by the Minister on 5 January 2017.

FIRST SCHEDULE

[Regulations 2, 3(c), 4(2)(a) and 5]

Regulated machinery	Mauritian Standard
Household electric dishwashers	MS 205
Household electric ovens	MS 204
Household refrigerating appliances	MS 201

SECOND SCHEDULE

[Regulation 2]

1. Household refrigerating appliances

(1) Refrigerating appliances that are primarily powered by energy sources other than electricity, such as liquefied petroleum gas (LPG), kerosene and biodiesel fuels

(2) Battery-operated refrigerating appliances that can be connected to the mains through an AC/DC converter, purchased separately

(3) Custom-made refrigerating appliances, made on a one-off basis and not equivalent to other refrigerating appliance models

(4) Refrigerating appliances for tertiary sector application where the removal of refrigerated foodstuffs is electronically sensed and that information can be automatically transmitted through a network connection to a remote control system for accounting

(5) Appliances where the primary function is not the storage of foodstuffs through refrigeration, such as stand-alone ice-makers or chilled drinks dispensers

2. Household electric ovens

(1) Ovens that use energy sources other than electricity or gas

(2) Ovens that offer a microwave heating function

(3) Small ovens

(4) Portable ovens

(5) Heat storage ovens

(6) Ovens that are heated with steam as a primary heating function

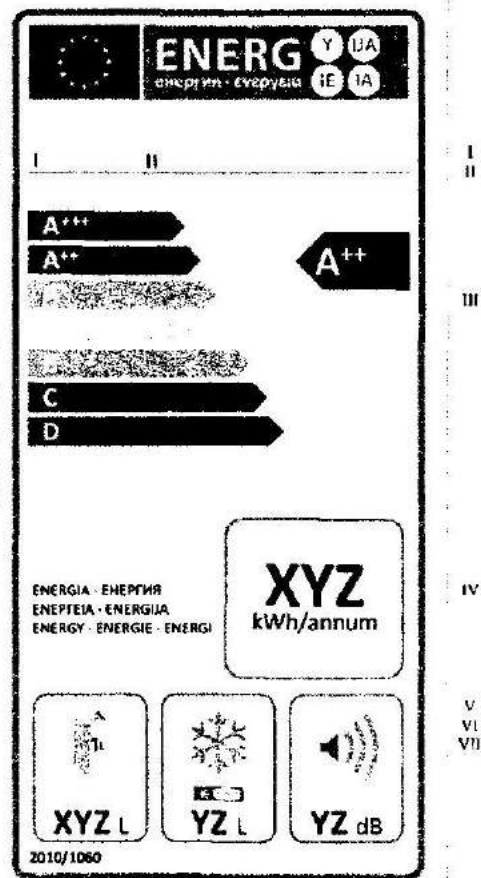
(7) Ovens designed for use only with propane or butane

THIRD SCHEDULE

[Regulation 4(2)(b)]

PART I – HOUSEHOLD REFRIGERATING APPLIANCES (MS 201)

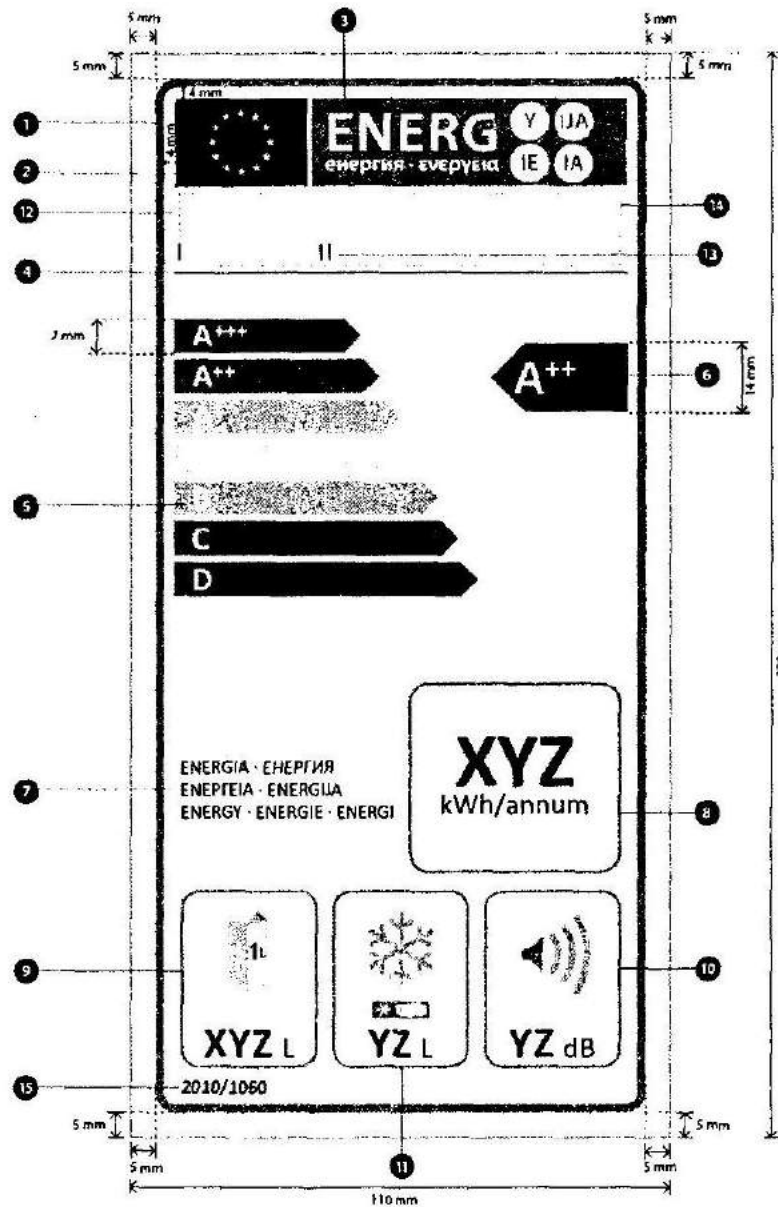
**Type 1 – Label for household refrigerating appliances classified
in energy efficiency classes A⁺⁺⁺ to C, except for wine
storage appliances**

A – Label content

The following information shall be included in the label –

- (a) the supplier's name or trade mark;
- (b) the supplier's model identifier;
- (c) the energy efficiency class determined in accordance with clause 5.2 of MS 201; the head of the arrow containing the energy efficiency class of the household refrigerating appliance shall be placed at the same height as the head of the arrow of the relevant energy efficiency class;
- (d) the annual energy consumption (AE) in kilowatt-hour per year, rounded up to the nearest integer and calculated in accordance with point 2(2) of Annex V of MS 201;
- (e) the sum of the storage volumes of all compartments that do not merit a star rating (i.e. operating temperature more than -6 degrees celsius), rounded to the nearest integer;
- (f) the sum of the storage volumes of all frozen-food storage compartments that merit a star rating (i.e. operating temperature less than and equal to - 6 degrees celsius), rounded to the nearest integer and star rating of the compartment with the highest share of that sum; where the household refrigerating appliances has no frozen food storage compartment(s) the supplier shall declare '-L' instead of a value and leave the position for star rating blank;
- (g) the airborne acoustical noise emissions expressed in dB(A) re 1 pW, rounded to the nearest integer.

B – Label design



1. The label shall be at least 110 millimetres wide and 220 millimetres high.
2. Where the label is printed in a larger format, its content shall remain proportionate to the specifications at paragraph 1.
3.
 - (1) The background of the label shall be white.
 - (2) The colours shall be CMYK – cyan, magenta, yellow and black, following this example: 00-70-X-00: 0 per cent cyan, 70 per cent magenta, 100 per cent yellow, 0 per cent black.
4. The label shall fulfil the following requirements (numbers refer to the figure above) –
 1. the EU label border stroke –
5 pt – colour: cyan 100 per cent – round corners:
3.5 millimetres
 2. the EU logo –
colours: X-80-00-00 and 00-00-X-00
 3. the energy label: colour: X-00-00-00 –
the EU logo + energy label: width: 92 millimetres,
height: 17 millimetres
 4. the sub-logos border –
one pt – colour: cyan 100 per cent – length: 92.5 millimetres
 5. the A-G scale –
arrow: height: 7 millimetres, gap: 0.75 millimetres –
colours –
highest class: X-00-X-00
second class: 70-00-X-00
third class: 30-00-X-00
fourth class: 00-00-X-00
fifth class: 00-30-X-00

sixth class: 00-70-X-00

last class: 00-X-X-00

text: **calibri bold 19 pt, capitals and white, '+' symbols:**

Calibri bold 13 pt, capitals, white, aligned on a single row

6. the energy efficiency class –

arrow: width: 26 millimetres, height: 14 millimetres,
100 per cent black

text: **calibri bold 29 pt, capitals and white, '+' symbols:**

**calibri bold 18 pt, capitals, white and aligned on a single
row**

7. the energy –

text: **calibri regular 11 pt, capitals, black**

8. the annual energy consumption –

border: 3 pt – colour: cyan 100 per cent – round corners:
3.5 millimetres

value: **calibri bold 45 pt, 100 per cent black**

second line: **calibri regular 17 pt, 100 per cent black**

9. the storage volumes of all compartments that do not merit
a star rating –

border: 3 pt – colour: cyan 100 per cent – round corners:
3.5 millimetres

value: **Calibri bold 25 pt, 100 per cent black, calibri regular
17 pt, 100 per cent black**

10. the airborne acoustical noise emissions –

border: 3 pt – colour: Cyan 100 per cent – round corners:
3.5 millimetres

value: **calibri bold 25 pt, 100 per cent black, and calibri
regular 17 pt, 100 per cent black**

11. the storage volumes of all frozen-food storage compartments that merit a star rating –
border: 3 pt – colour: cyan 100 per cent – round corners: 3.5 millimetres
value: calibri bold 25 pt, 100 per cent black, calibri regular 17 pt, 100 per cent black
12. the supplier's name or trademark
13. the supplier's model identifier
14. the supplier's name or trademark and model identifier should fit in a space of 90 millimetres x 15 millimetres
15. numbering of the regulation –
text calibri bold 11 pt

Type 2 – Label for household refrigerating appliances classified in energy efficiency classes D to G, except for wine storage appliances

A – Label content

The content of the label shall be similar to the content of the label for Type 1 – Label for household refrigerating appliances classified in energy efficiency classes A⁺⁺⁺ to C (except for wine storage appliances).

Technical drawing of an energy label with numbered callouts 1 through 15. The label includes the EU flag, 'ENERG' logo, energy class 'A++', energy consumption 'XYZ kWh/annum', and other technical specifications.

The design of the label shall be similar to the design of the label for Type 1 – Label for household refrigerating appliances classified in energy efficiency classes A⁺⁺⁺ to C (except for wine storage appliances), except that, in paragraph (d), item (8) shall be replaced by the following item –

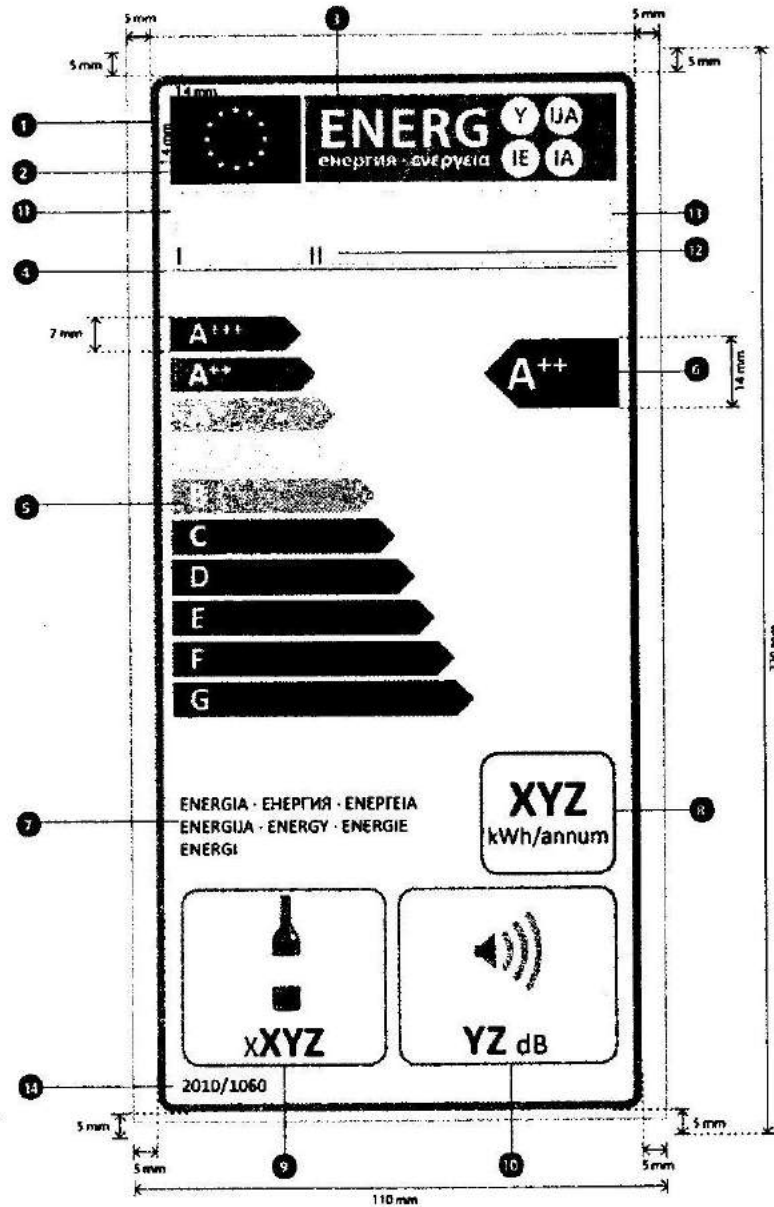
8. annual energy consumption –
border: 3 pt – colour: Cyan 100 per cent- round corners:
3.5 millimetres;
value: Calibri bold 32 pt, 100 per cent black
second line: calibri regular 14 pt, 100 per cent black

Type 3 – Label for wine storage appliances

A – Label content

The content of the label shall be similar to the content of the label for type 1 – Label for household refrigerating appliances classified in energy efficiency classes A⁺⁺⁺ to C (except for wine storage appliances), except that items V and VI shall be replaced by information as to the rated capacity, in number of standard bottles of 75 centilitres, that may be fitted in the appliance in accordance with the manufacturer's instructions.

B – Label design



1. The label shall be at least 110 millimetres wide and 220 millimetres high.

2. Where the label is printed in a larger format, its content shall nevertheless remain proportionate to the specifications at paragraph 1.

3. (1) The background of the label shall be white.

(2) The colours shall be CMYK – cyan, magenta, yellow and black, following this example: 00-70-X-00: 0 per cent cyan, 70 per cent magenta, 100 per cent yellow, 0 per cent black

4. The label shall fulfil the following requirements (numbers refer to the figure above) –

1. the EU label –

border stroke: 5 pt – colour: cyan 100 per cent – round corners: 3.5 millimetres

2. the EU logo –

colours: X-80-00-00 and 00-00-X-00

3. the energy label –

colour: X-00-00-00

pictogram as depicted: EU logo + energy label: width: 92 millimetres, height: 17 millimetres

4. the sub-logos border –

1 pt – colour: cyan 100 per cent – length: 92.5 millimetres

5. the A-G scale –

arrow: height: 7 millimetres, gap: 0.75 millimetres – colours –

highest class: X-00-X-00

second class: 70-00-X-00

third class: 30-00-X-00

fourth class: 00-00-X-00

fifth class: 00-30-X-00

sixth class: 00-70-X-00

last class(es): 00-X-X-00

text: **calibri bold 19 pt, capitals and white; ‘+’ symbols:**
calibri bold 13 pt, capitals, white aligned on a single row

6. the energy efficiency class –

arrow: width: 26 millimetres, height: 14 millimetres,
100 per cent black

text: **calibri bold 29 pt, capitals and white; ‘+’ symbols:**
calibri bold 18 pt, capitals, white, aligned on a single row

7. the energy –

text: **calibri regular 11 pt, capitals, black**

8. the annual energy consumption –

border: 2 pt – colour: cyan 100 per cent - round corners:
3.5 millimetres

value: **calibri bold 30 pt, 100 per cent black**

second line: **calibri regular 14 pt, 100 per cent black**

9. the rated capacity in number of standard wine bottles –

border: 2 pt – colour: cyan 100 per cent - round corners:
3.5 millimetres

value: **calibri bold 28 pt, 100 per cent black, calibri regular**
15 pt, 100 per cent black

10. the airborne acoustical noise emissions –

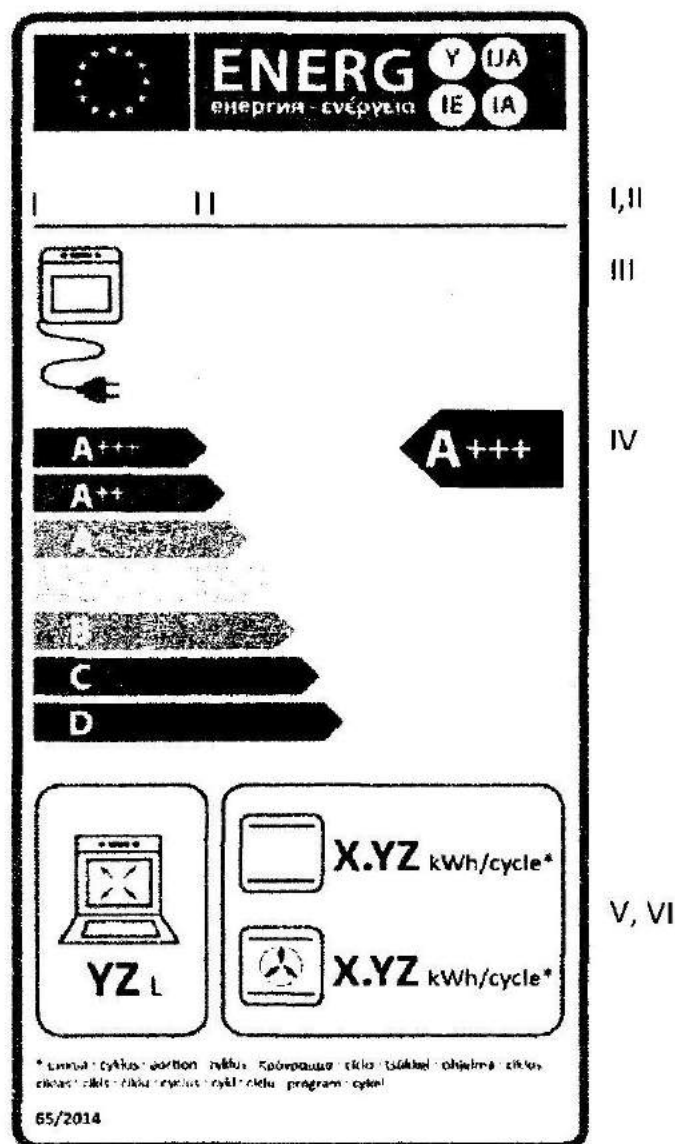
border: 2 pt - colour: Cyan 100 per cent – round corners:
3.5 millimetres

value: **calibri bold 25 pt, 100 per cent black; calibri regular**
17 pt, 100 per cent black

11. the supplier's name or trademark
12. the supplier's model identifier
13. the supplier's name or trademark and model identifier
should fit in a space of 90 millimetres x 15 millimetres
14. the numbering of the regulation --
text: **calibri bold 11 pt**

PART II – HOUSEHOLD ELECTRIC OVENS (MS 204)

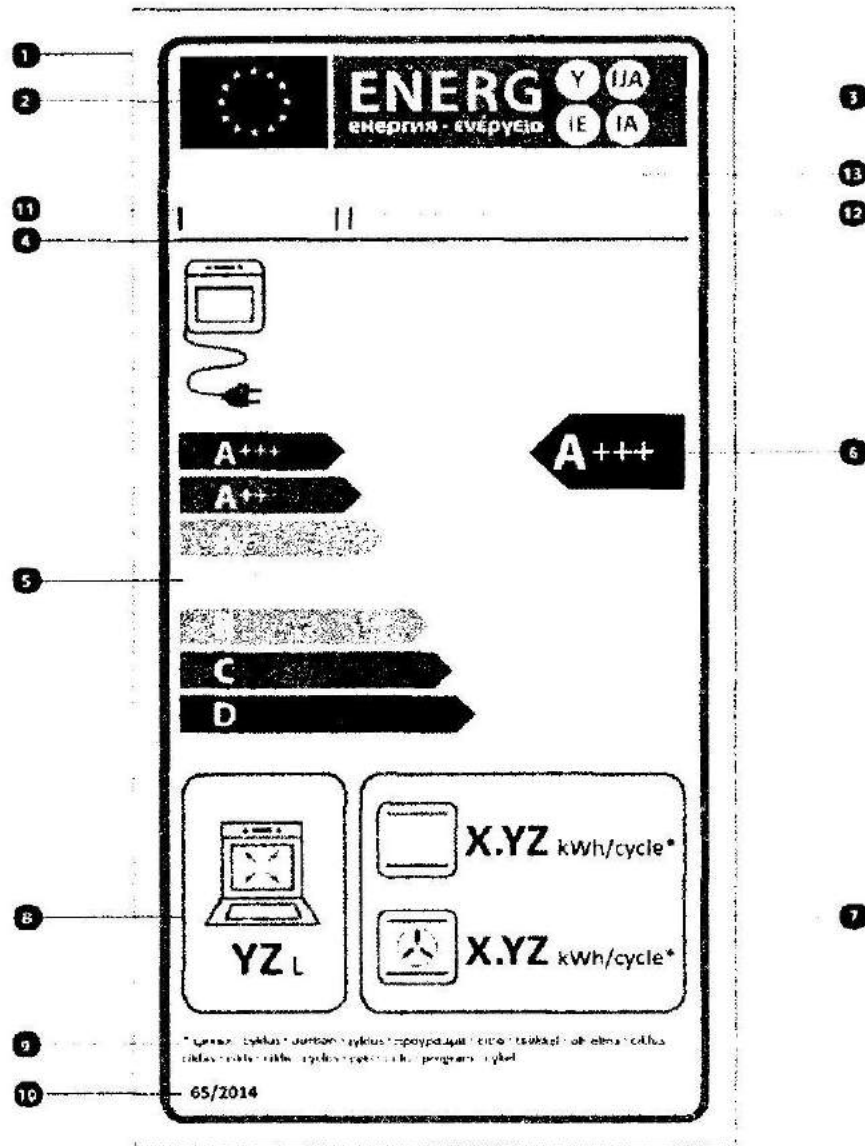
A – Label content



The following information shall be included in the label –

- (a) the supplier's name or trade mark;
- (b) the supplier's model identifier, where 'model identifier' means the code, usually alphanumeric, which distinguishes a specific domestic oven model from other models with the same trade mark or supplier's name;
- (c) the energy source of the domestic oven;
- (d) the energy efficiency class of the cavity determined in accordance with Clause 4.2. The head of the arrow containing the indicator letter shall be placed at the same height as the head of the arrow of the relevant energy efficiency class;
- (e) the usable volume of the cavity in litres, rounded to the nearest integer;
- (f) the energy consumption per cycle expressed in kWh/cycle (electricity consumption) for the heating function(s) (conventional and if available the forced air convection) of the cavity based on standard load determined in accordance with the test procedures, rounded to the second decimal place (EC_{electric cavity}).

B – Label design



1. The label shall be at least 85 millimetres wide and 170 millimetres high.
2. Where the label is printed in a larger format, its content shall remain proportionate to the specifications at paragraph 1.
3. (1) The background shall be white.
(2) The colours shall be CMYK — cyan, magenta, yellow and black, following this example: 00-70-X-00: 0 per cent cyan, 70 per cent magenta, 100 per cent yellow, 0 per cent black.
4. The label shall fulfil all of the following requirements (numbers refer to the figure above) –
 1. the border stroke –
4 pt – colour: cyan 100 per cent – round corners: 3 millimetres
 2. the EU logo –
colours: X-80-00-00 and 00-00-X-00
 3. the energy logo –
colour: X-00-00-00; pictogram as depicted: EU logo + energy label: width: 70 millimetres, height: 14 millimetres
 4. the sub-logos border –
1,5 pt – colour: cyan 100 per cent – length: 70 millimetres
 5. the scale of energy classes –
arrow: height: 5,5 millimetres, gap: one millimetre –
colours –
highest class: X-00-X-00
second class: 70-00-X-00
third class: 30-00-X-00
fourth class: 00-00-X-00

fifth class: 00-30-X-00

sixth class: 00-70-X-00

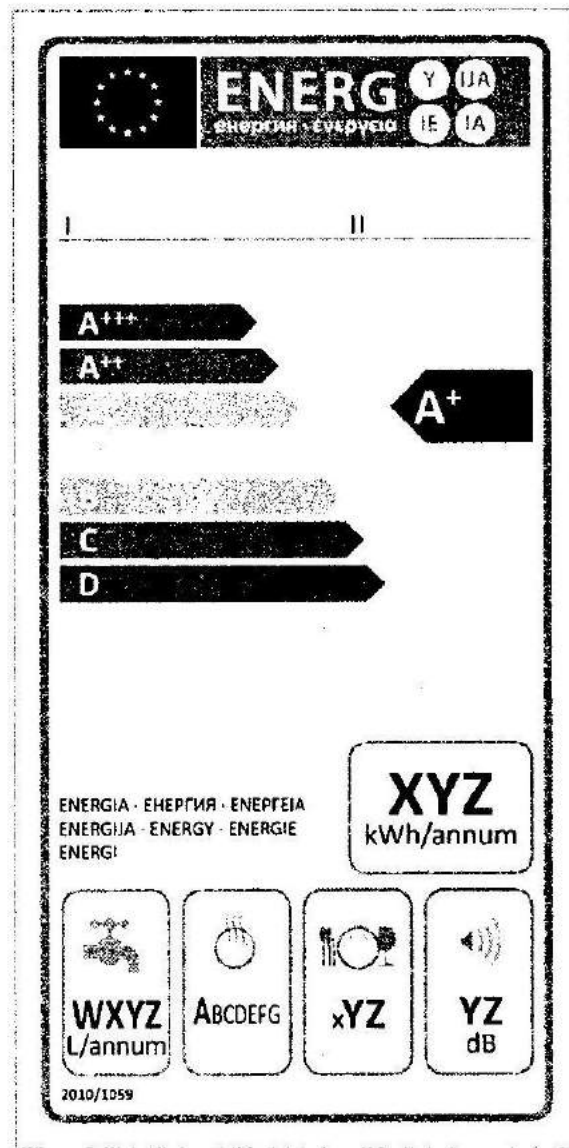
last class: 00-X-X-00

text: Calibri bold 18 pt, capitals and white; '+' symbol:
Calibri bold 12 pt, white, aligned on a single row

6. the energy efficiency class –
arrow: width: 20 millimetres, height: 10 millimetres,
100 per cent black
text: Calibri bold 24 pt, capitals and white; '+' symbol:
Calibri bold 18 pt, white, aligned on a single row
7. the energy consumption per cycle –
border: 1,5 pt – colour: cyan 100 per cent – round corners:
3 millimetres
value: Calibri bold 19 pt, 100 per cent black; and Calibri
regular 10 pt, 100 per cent black
8. the volume –
border: 1,5 pt — colour: cyan 100 per cent — round
corners: 3 millimetres
value: Calibri bold 20 pt, 100 per cent black; and Calibri
regular 10 pt, 100 per cent black
9. the asterisk –
calibri regular 6 pt, 100 per cent black
10. the numbering of the Regulation –
calibri bold 10 pt, 100 per cent black
11. the supplier's name or trademark
12. the supplier's model identifier
13. the suppliers' name or trade mark and model identifier
should fit in a space of 70 millimetres × 13 millimetres

PART III – HOUSEHOLD ELECTRIC DISHWASHERS (MS 205)

A – Label content

I
II

III

IV

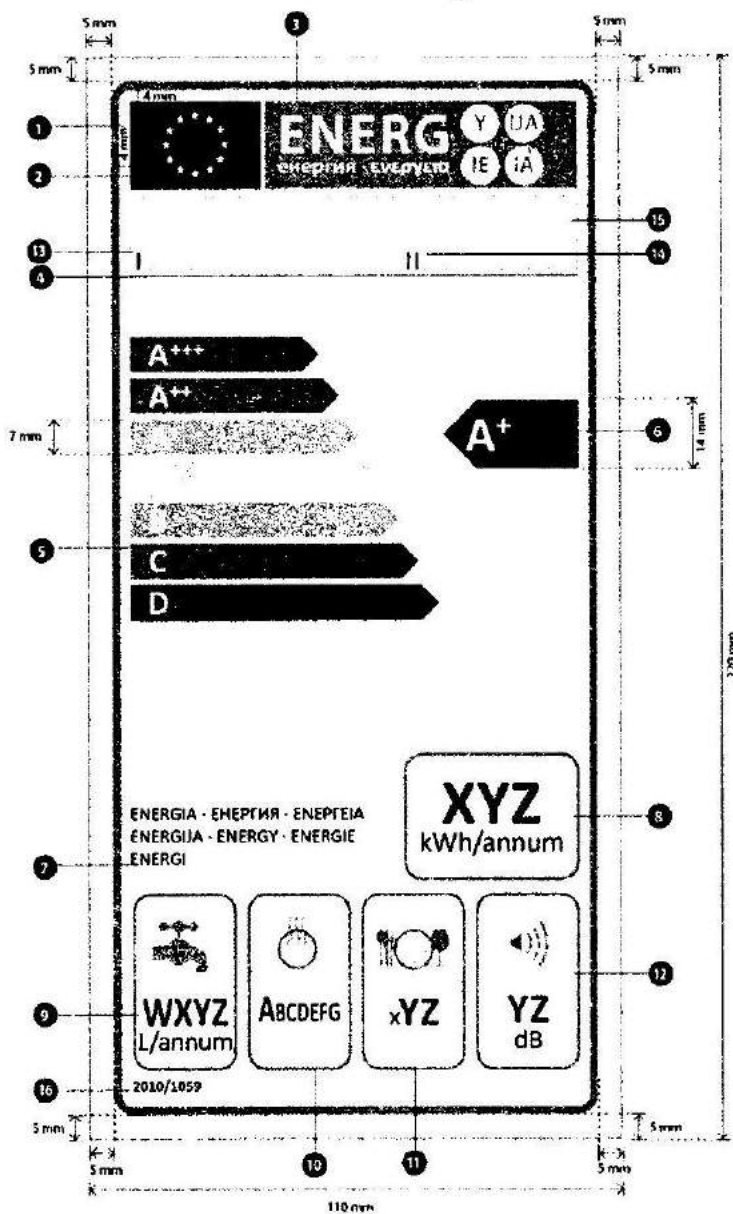
V
VI
VII
VIII

The following information shall be included in the label –

- (a) the supplier's name or trade mark;
- (b) the supplier's model identifier, where "model identifier" means the code, usually alphanumeric, which distinguishes a specific household dishwasher model from other models with the same trade mark or supplier's name;
- (c) the energy efficiency class determined in accordance with Clause 4.2 of MS 205; the head of the arrow containing the energy efficiency class of the household dishwasher shall be placed at the same height as the head of the arrow of the relevant energy efficiency class;
- (d) the annual energy consumption (AE) in kWh per year, rounded up to the nearest integer and calculated in accordance with point 1(b) of Annex IV of MS 205;
- (e) the annual water consumption (AW) in litres per year, rounded up to the nearest integer and calculated in accordance with point 3 of Annex IV of MS 205;
- (f) the drying efficiency class determined in accordance with Clause 4.3 of MS 205;
- (g) the rated capacity in standard place settings, for the standard cleaning cycle;
- (h) the airborne acoustical noise emissions expressed in dB(A) re 1 pW and rounded to the nearest integer.

By way of derogation, where a model has been granted an 'EU Ecolabel', a copy of the EU Ecolabel may be added.

B – Label design



1. The label shall be at least 110 millimetres wide and 220 millimetres high.
2. Where the label is printed in a larger format, its content must nevertheless remain proportionate to the specifications at paragraph 1.
3. (1) The background shall be white.
(2) The colours shall be CMYK – cyan, magenta, yellow and black, following this example: 00-70-X-00: 0 per cent cyan, 70 per cent magenta, 100 per cent yellow, 0 per cent black.
4. The label shall fulfil all of the following requirements (numbers refer to the figure above) –
 1. the border stroke –
5 pt – colour: cyan 100 per cent – round corners:
3.5 millimetres;
 2. the EU logo –
colours: X-80-00-00 and 00-00-X-00
 3. the energy logo
colour: X-00-00-00
the EU logo and energy logo (combined): width: 92 millimetres, height: 17 millimetres
 4. the sub-logos border –
one pt – colour: cyan 100 per cent – length: 92.5 millimetres;
 5. the A-G scale –
arrow: height: 7 millimetres, gap: 0.75 millimetres –
colours –
highest class: X-00-X-00
second class: 70-00-X-00
third class: 30-00-X-00

fourth class: 00-00-X-00

fifth class: 00-30-X-00

sixth class: 00-70-X-00

last class(es): 00-X-X-00

text: calibri bold 18 pt, capitals and white, '+' symbols:

Calibri bold 12 pt, capitals, white, aligned on a single row

6. the energy efficiency class –

arrow: width: 26 millimetres, height: 14 millimetres,
100 per cent black

text: calibri bold 29 pt, capitals and white, '+' symbols:
calibri bold 18 pt, capitals, white and aligned on a single
row

7. the energy –

text: calibri regular 11 pt, capitals, 100 per cent black

8. the annual energy consumption –

border: 2 pt – colour: cyan 100 per cent – round corners:
3.5 millimetres

value: calibri bold 37 pt, 100 per cent black

second line: calibri regular 17 pt, 100 per cent black

9. the annual water consumption –

border: 2 pt – colour: cyan 100 per cent - round corners:
3.5 millimetres

value: calibri bold 24 pt, 100 per cent black and calibri
regular 16 pt, 100 per cent black

10. the drying efficiency class –

border: 2 pt – colour: cyan 100 per cent - round corners:
3.5 millimetres

value: calibri regular 16 pt, horizontal scale 75 per cent, 100 per cent black and calibri bold 22 pt, horizontal scale 75 per cent, 100 per cent black

11. the rated capacity –

border: 2 pt – colour: cyan 100 per cent – round corners: 3.5 millimetres

value: calibri bold 24 pt, 100 per cent black; and calibri regular 16 pt, 100 per cent black

12. the noise emissions –

border: 2 pt – colour: Cyan 100 per cent – round corners: 3.5 millimetres

value: calibri bold 24 pt, 100 per cent black; and calibri regular 16 pt, 100 per cent black

13. the supplier's name or trademark

14. the supplier's model identifier

15. the supplier's name or trademark and model identifier should fit in a space of 92 x 15 millimetres

16. the numbering of the regulation –

text: Calibri bold 9 pt, 100 per cent black

*Government Notice No. 12 of 2017***THE INCOME TAX ACT****Regulations made by the Minister under section 76
of the Income Tax Act**

1. These regulations may be cited as the Double Taxation Convention (Republic of Botswana) (Amendment) Regulations 2017.
2. In these regulations –
 - “principal regulations” means the Double Taxation Convention (Republic of Botswana) Regulations 1996;
 - “Protocol” means the Protocol amending the Convention between the Government of the Republic of Mauritius and the Government of the Republic of Botswana for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains, signed at Gaborone on 15 August 2015, and set out in the Schedule to these regulations.
3. Regulation 2 of the principal regulations is amended, in the definition of “Agreement”, by deleting the words “in the Schedule” and replacing them by the words “in the First Schedule as amended by the Protocol set out in the Second Schedule”.
4. The principal regulations are amended –
 - (a) by renumbering the existing Schedule as the First Schedule;
 - (b) by adding, the Second Schedule set out in the Schedule to these regulations.
5. The Protocol shall come into operation on such date the Minister may specify in a notice to be published in the Gazette.

Made by the Minister on 12 January 2017.
