GOVERNMENT NOTICE NO.31

CUSTOMS AND EXCISE ACT

(CAP.42.01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2021

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, FELIX LAFIEL MLUSU, Minister of Finance, make the following Order—

1. This Order may be cited as Customs and Excise (Tariffs) (Amendment) Order, 2021. Citation

2.—(1) The Customs and Excise (Tariffs) Order (hereinafter referred to as the "principal Order") is amended, in Part I of the First Schedule— Amendment of the First Schedule to Cap.42:01 Sub. leg

(*a*) under paragraph 1, by inserting, in the correct alphabetical order, the following new definition—

" "AfCFTA" means African Continental Free Trade Area";

(*b*) under paragraph 4, by inserting, immediately after subparagraph (*f*), a new paragraph (*fa*) as follows—

"(*fa*) column 7A contains AfCFTA rates of customs duty in respect of goods classified under the corresponding subheading;"; and

(*c*) under paragraph 4 (*ja*), by deleting the words "Withholding Tax (WHT)" appearing immediately before the words "on Imports" and substituting therefor, the words "Advance Income Tax".

(2) The Principal Order is amended, in Part II of the First Schedule, by—

(*a*) deleting paragraph 1 and substituting therefor the following new paragraph 1—

"1. Pursuant to section 82 (*c*) of the Act and subject to the provisions of paragraph 4 of this Part, there shall be charged, levied, collected and paid in respect of goods imported into Malawi, customs duties at the rates set out in columns 5, 6, 7, 7A, 8 and 9 of Part III.";

(*b*) deleting paragraph 5 and substituting therefor the following new paragraph 5—

"5. Pursuant to section 89 of the Act and subject to the provisions of paragraphs 3 and 4 of this Part, rebates shall be allowed to an extent sufficient to reduce the rates of duty set out in column 5 of Part III to the rates respectively set out in column 6, 7, 7A, 8 or 9 of Part III in respect of goods grown, produced or manufactured in any country which is—

(*a*) in column 6 of Part III in respect of goods grown, produced or manufactured in any country which is—

(i) one of the "Member States" or one of the "ACP States" within the meaning given to such terms under the Convention between Member States of the European Union and certain African, Caribbean and Pacific States signed at Lomé, Togo, on the 28th February, 1975;

(ii) an independent country of the Commonwealth, any dependent territory, protectorate or protected state of such independent country, or a territory administered by the Government of such independent country under the trusteeship system of the United Nations; or

(iii) a Contracting Party of the General Agreement on Tariffs and Trade (GATT);

(*b*) (i) in column 7 of Part III, in respect of goods imported into Malawi from a COMESA Member State, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent; and

(ii) notwithstanding the provisions of subparagraph (*b*) (i) and pursuant to the specified country content of thirty-five per cent, goods imported from a COMESA Member State that has reduced customs duties to "zero" shall be entered for consumption in Malawi, free of the customs duties specified in column 7 of Part III;

(*c*) in column 7A of Part III, in respect of goods imported into Malawi from a country that is a State Party to the AfCFTA other than the Republic of South Africa, being goods grown, produced or manufactured in that State Party with a specified country content of not less than thirty five per cent;

(*d*) in column 8 of Part III, in respect of goods imported into Malawi from a SADC Member State other than the Republic of South Africa, being goods grown, produced or manufactured in that Member State with a specified country content of not less than thirty-five per cent; and

(*e*) in column 9 of Part III, in respect of goods imported into Malawi from the Republic of South Africa, being goods grown, produced or manufactured in that SADC Member State with a specified country content of not less than thirty-five per cent:

Provided that where such goods do not qualify for the rates specified in columns 7, 7A, 8 or 9 of Part III by reason of the level of specified content in respect of manufactured goods, the rates applicable shall be in accordance with paragraph 1 of this Part or subparagraph (a), as the case may be.

(3) The Principal Order is amended, in Part III of the First Schedule—

(*a*) by inserting, immediately after column 7, a new Column 7A, under the following tariff subheadings, with the entries—

(i) "Free" —

01031000, 01041010, 01042010, 01051100, 04070010, 04072100, 05111000, 09042110, 10011100, 10011900, 10019000, 10019100, 10019900, 10020000, 10021000, 10029000, 10031000, 10039000, 10041000, 10049000, 10051000, 10059000, 10081000, 12112000, 12119000, 12119010, 12119020, 12119030, 12119040, 12119050, 12119060, 12119090, 13021200, 13023100, 13023900, 14011000, 14012000, 14019000, 14019011, 14019019, 14019090, 14049000, 21069091, 22029010, 22071010, 23011000, 23012000, 23040000, 23050000, 23061000, 23062000, 23063000, 23064100, 23064900, 23065000, 23066000, 23067000, 23069000, 23080000, 23099000, 23099010, 23099090, 25010010, 25010020, 25010090, 25010091, 25010099, 25210000, 27011100, 27011200, 27011900, 27012000, 27021000, 27021010, 27021090, 27022000, 27030000, 27040000, 27050000, 27060000, 27071000, 27071010, 27071090, 27072000, 27072010, 27072090, 27073000, 27073010, 27073090, 27074000, 27074010, 27074090, 27075000, 27075010, 27075090, 27079100, 27079990, 27081000, 27082000, 27090000, 27101119, 27101159, 27101199, 27101211, 27101229, 27101249, 27101929, 27109900, 27131100, 27131200, 27132000, 27132010, 27132090, 27139000, 27141000, 27149000, 27150000, 27160000, 28011000, 28012000, 28020000, 28030000, 28041000, 28042100, 28043000, 28044000, 28045000, 28046100, 28046900, 28047000, 28048000, 28049000, 28051100, 28051200, 28051900, 28053000, 28054000, 28061000, 28062000, 28070000, 28080000, 28092000, 28100000, 28111100, 28111900, 28112200, 28112900, 28121000, 28129000, 28131000, 28139000, 28142000, 28151100, 28151110, 28151190, 28151200, 28152000, 28153000, 28161000, 28164000, 28170000, 28181000, 28182000, 28183000, 28191000, 28199000, 28201000, 28209000, 28211000, 28212000, 28220000, 28230000, 28241000, 28249000, 28251000, 28252000, 28253000, 28254000, 28255000, 28256000, 28257000, 28258000, 28259000, 28261200, 28261900, 28263000, 28269000, 28271000, 28272000, 28273100, 28273200, 28273500, 28273900, 28274100, 28274900, 28275100, 28275900, 28276000, 28281000, 28289000, 28291100, 28291900, 28299000, 28301000, 28309000, 28311000, 28319000, 28321000, 28322000, 28323000, 28331100, 28331900, 28332100, 28332200, 28332400, 28332500, 28332700, 28332900, 28333000, 28334000, 28341000, 28342100, 28342900, 28351000, 28352200, 28352400, 28352500, 28352600, 28352900, 28353100, 28353900, 28362000, 28362010, 28362090, 28363000, 28363010, 28363090, 28364000, 28365000, 28366000, 28369100, 28369200, 28369900, 28369910, 28369990, 28371100, 28371900, 28372000, 28391100, 28391900, 28399000, 28401100, 28401900, 28402000, 28403000, 28413000, 28415000, 28416100, 28416900, 28417000, 28418000, 28419000, 28421000, 28429000, 28431000, 28432100, 28432900, 28433000, 28439000, 28441000, 28442000, 28443000, 28444000, 28445000, 28451000, 28459000, 28461000, 28469000, 28470000, 28480000, 28491000, 28492000, 28499000, 28500000, 28521000, 28529000, 28530000, 29011000, 29012100, 29012200, 29012300, 29012400, 29012900, 29021100, 29021900, 29022000, 29023000, 29024100, 29024200, 29024300, 29024400, 29025000, 29026000, 29027000, 29029000, 29031100, 29031200, 29031300, 29031400, 29031500, 29031900, 29032100, 29032200, 29032300, 29032900, 29033100, 29033900, 29037100, 29037300, 29037400, 29037500, 29037600, 29037700, 29037800, 29037900, 29038100, 29038200, 29038900, 29039100, 29039200, 29039900, 29041000, 29042000, 29049000, 29051100, 29051200, 29051300, 29051400, 29051600, 29051700, 29051900, 29052200, 29052900, 29053100, 29053200, 29053900, 29054100, 29054200, 29054300, 29054400, 29054500, 29054900, 29055100, 29055900, 29061100, 29061200, 29061300, 29061900, 29062100, 29062900, 29071100, 29071200, 29071300, 29071500, 29071900, 29072100, 29072200, 29072300, 29072900, 29081100, 29081900, 29089100, 29089200, 29089900, 29091100, 29091900, 29092000, 29093000, 29094100, 29094300, 29094400, 29094900, 29095000, 29096000, 29101000, 29102000, 29103000, 29104000, 29109000, 29110000, 29121100, 29121200, 29121900, 29122100, 29122900, 29123000, 29124100, 29124200, 29124900, 29125000,

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(vi) "10.0%"—

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(vii) "12.5%" —

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(viii) "13.0%" —

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(x). "20.0%" —

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(xi) "25.0%" —

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(xii) "30.0%"—

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(*b*) in column 10, under tariff subheading 2203.00.90, by deleting the entry "60%" and substituting therefor, the entry "40%";

(*c*) in column 10, under tariff subheading 2206.00.21, by deleting the entry "30%" and substituting therefor, the entry "10%";

(*d*) in columns 5 and 6, under tariff subheading 3401.20.20, by deleting entries "15%" and "10%" and substituting therefor, entries "Free" and "Free", respectively;

(*e*) under section XXII, note 4, by inserting immediately after "(*e*)", a new "(*ea*)" as follows—

"(*ea*) column 7A contains AfCFTA rates of customs duty in respect of goods classified under the corresponding subheading;";

(*f*) under section XXII, by deleting note 6 and replacing therefor a new note 6 as follows—

"6.—(*a*) Privileged persons or organisations should buy motor vehicles directly from supplier abroad or a motor vehicle dealer ex-bond in the country or from other privileged persons or organisations. Refund of duty shall not be allowed if a privileged person or organization buys motor vehicles from duty paid stocks in the country.

(*b*) For the purposes of this part, "privileged person or organization means a person or organization entitled to import or purchase goods free of duty under a

Customs Procedure Code.";

(*g*) under section XXII, note 7, by deleting the word "Withholding", appearing before the word "Tax" and substituting therefor the words "Advance Income";

(*h*) under section XXII, by inserting, in the correct numerical sequence, new note "10" as follows—

"10. A Customs Procedure Code is applicable where the privileged person or organisation imports directly:

Provided that where a privileged person or organisation intends to import through a third party, the privileged person or organisation shall apply to the Commissioner General for approval and shall furnish such information and documents relating to the importation as the Commissioner General may require.";

(*i*) under paragraph (*c*) of Customs Procedure Codes 4000.405 and 4071.405, by deleting the word "soaps" appearing after the words "hand sanitisers";

(*j*) under Customs Procedure Codes 4000.422 and 4071.422, by inserting in the correct numerical sequence, a new paragraph (d) as follows—

2	3	4	5	6	7	7A	8	9	10	11
4000.422 Direct Importation	(d) Building materials NOTE: The privilege under this CPC shall only apply where— (*a*) the church has a certificate of incorporation; (*b*) the building materials are for use in the construction of a duly incorporated church; (*c*) the church is an active affiliate or member of an incorporated religious umbrella organization; (*d*) the application is accompanied by certified Building Plans, Bills of Quantities (BoQ) and material schedules; and (*e*) the importation is made directly by the church or acquired ex-bonded warehouse, not made through a third party.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt

2	3	4	5	6	7	7A	8	9	10	11
4071.422 Ex-bonded Warehouse	(*d*) Building materials NOTE: The privilege under this CPC shall only apply where— (*a*) the church has a certificate of incorporation; (*b*) the building materials are for use in the construction of a duly incorporated church; (*c*) the church is an active affiliate or member of an incorporated religious umbrella organisation; (*d*) the application is accompanied by certified Building Plans, Bills of Quantities (BoQ) and Material schedules; and (*e*) the importation is made directly by the church or acquired ex-bonded warehouse, not made through a third party.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt

(*k*) under paragraph (*a*) of Customs Procedure Codes 4000.442 and 4071.442, by inserting, immediately after the words "water boats", the words "vessels for the transport of goods and/or persons";

(*l*) under Customs Procedure Codes 4000.445 and 4071.445, by inserting in the correct numerical sequence, a new note "6" as follows—

"(6) Goods under this CPC do not include spare parts, stationery, office furniture, protective wear, tools and any items of any contractor engaged to implement a project under an agreement between the Government and any other Government or Multilateral Organisations.";

(*m*) by deleting Customs Procedure Code 4000.482 and 4071.482 and their corresponding entries in columns 1,2,3,4,5,6,7,8,9,10 and 11;

(*n*) by inserting, immediately after Customs Procedure Code 4000.494, in numerical sequence, a new Customs Procedure Code 4000.495 and the corresponding entries in Columns 2,3,4,5,6,7,8,9,10 and 11—

2	3	4	5	6	7	7A	8	9	10	11
4000.495 Direct Importation	Goods under duty free week whose customs value for duty purpose does not exceed US$3,000. NOTES: 1. An importer claiming qualification under this CPC shall have a Taxpayer Identification Number. 2. An importer shall qualify once only during the period within which the CPC shall be applicable. 3. Incorporated businesses shall not qualify to import duty free goods under this CPC. 4. The Minister shall publish, through a notice in the *Gazette*, the period during which this CPC shall be applicable.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt

(*o*) inserting, in numerical sequence, new Customs Procedure Codes 4000.496 and 4071.496, for Senior Civil Servant on grade A and B; General officer of the Malawi Defence Force; The Chief Justice, Justice of Appeal, Judge of the High Court,The Registrar, The Senior Deputy Registrar, Chairperson of Industrial Relations Court, The Deputy Registrar, Deputy Chairperson of Industrial Relations Court, Chief Resident Magistrate and Chief Research Officer; and Chairman and member of the Electoral Commission;

2	3	4	5	6	7	7A	8	9	10	11
4000.496 Direct Importation	Passenger carrying motor vehicles for Senior Civil Servant on grade A and B; General officer of the Malawi Defence Force; The Chief Justice, Justice of Appeal, Judge of the High Court, The Registrar, The Senior Deputy Registrar, Chairperson of Industrial Relations Court, The Deputy Registrar, Deputy	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt

2	3	4	5	6	7	7A	8	9	10	11
	Chairperson of Industrial Relations Court, Chief Resident Magistrate and Chief Research Officer; and Chairman and member of Electoral Commission One passenger carrying motor vehicle every 5 years for personal use or the use of any member of his family. Special Requirements: If a motor vehicle admitted to this procedure is subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the person so disposing of the motor vehicle shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any motor vehicle which is disposed of after use in Malawi.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt
4071.496 Ex-Bonded Warehouse	Passenger carrying motor vehicles for Senior Civil Servant on grade A and B; General officer of the Malawi Defence Force; The Chief Justice, Justice of Appeal, Judge of the High Court, The Registrar, The Senior Deputy Registrar, Chairperson of Industrial Relations Court, The Deputy									

2	3	4	5	6	7	7A	8	9	10	11
	Registrar, Deputy Chairperson of Industrial Relations Court, Chief Resident Magistrate and Chief Research Officer; and Chairman and member of Electoral Commission One passenger carrying motor vehicle every 5 years for personal use or the use of any member of his family. Special Requirements: If a motor vehicle admitted to this procedure is subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the person so disposing of the motor vehicle shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine a value or remit a part of any specific duty in respect of any motor vehicle which is disposed of after use in Malawi.	Kg	Free	Free	Free	Free	Free	Free	Free	Exempt

Amendment of the Second Schedule of the principal Order

3.—(1) The principal Order is amended, in Part I of the Second Schedule, by inserting the following new definition, immediately after the definition of the words "fortified wines"—

""gross gaming revenue" means the difference between the amount of money players wager minus the amount of money won in betting, staking, gambling or any gaming activities;".

(2) The principal Order is amended, in Part II of the Second Schedule, by deleting paragraph "3" and substituting therefor a new paragraph 3 as follows—

"3.—(1). Pursuant to section 82 (*f*) of the Act, there shall be charged, levied and paid in respect of—

(*a*) airtime, television subscriptions, excise duties at the rate of ten percent; and

(*b*) gross gaming revenue, the value of a lottery ticket, excise duties at the rate of fifteen percent.

(2) For the purposes of subparagraph (1)—

"airtime" has the meaning as described by the general information and communication technology (ICT) discipline and includes talk time, short message service (sms), data and data connectivity; and

"gaming" has the meaning as described under the relevant laws regulating gaming.".

Amendment of the Fifth Schedule to the principal Order

4. The principal Order is amended, by revoking Part III of the Fifth Schedule and replacing therefor, a new Part III as follows—

" PART III SURCHARGE

HS Code	*Description*	*Rate*
02.07	Dressed Poultry	15%
03.02, 03.03, 03.04, 03.05	Fish	5%
04.01	Milk	5%
04.03, 10.00	Yoghurt	5%
04.07	Eggs	15%
07	Vegetable	15%
08	Fruits	5%
11.01	Wheat Flour	5%
1507.90.00, 1508.90.10, 1508.90.90, 1511.90.11, 1511.90.19, 1511.90.21, 1511.90.29, 1511.90.90. 1512.19.00, 1512.29.00,	Refined Oils	10%

HS Code	*Description*	*Rate*
1701.13.10, 1701.13.20, 1701.13.90 1701.14.10 1701.14.20, 1701.14.90	Cane sugar	10%
1704.90.00	Sweets	10%
1905.31.00	Biscuits	10%
2005.20.00	Crisps	10%
20.01-20.08	Vegetables	15%
22 Excluding 2202.99.10, 22.09	i. Alcoholic beverages ii. Non-alcoholic beverages	10%
2402.20.00	Cigarettes containing tobacco	US$2/1,000 sticks
3605.00.00	Matches	10%
44.03	Treated poles	5%
44.19	Toothpicks	10%
4820.20.00	Exercise books	10%
4901.99.10	Text books	10%
63.01	Blankets	10%

Made this 26th day of May, 2021.

F. L. MLUSU
Minister of Finance

(FILE NO.C/RD/6/3/3/20)