GOVERNMENT NOTICE NO. 6

CUSTOMS AND EXCISE ACT

(CAP.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2022

IN EXERCISE of the powers conferred by section 83 (1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order—

1. This Order may be cited as Customs and Excise (Tariffs) (Amendment) Order, 2022. Citation

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

(*a*) in Column 9, by deleting the entries under the following tariff subheadings and substituting therefor, the entry "Free"—

(i) "5%" under tariff subheadings—

48131000; 48132000; 90106000;

(ii) "10%" under tariff subheadings—

11022000; 11029000; 11071010; 11071020; 11071030; 11071090; 12101090; 68071000;

(iii) "15%" under tariff subheadings—

02101200; 02101900; 02102000; 02109100; 02109900; 04052000; 04059010; 04059090; 04061000; 04062000; 04063000; 04064000; 04100000; 06031900; 06039000; 07101000; 07102100; 07102200; 07102900; 07103000; 07104000; 07108000; 07109000; 07115100; 07115900; 07119000; 07122000; 07123100; 07129000; 07131090; 07132090; 07133190; 07133290; 07133390; 07133990; 08011900; 08012200; 08013200; 08021200; 08022200; 08023200; 08041000; 08042000; 08043000; 08044000; 08045010; 08045020; 08045030; 08051000; 08052000; 08052100; 08052200; 08052900; 08054000; 08055000; 08059000; 08062000; 08071100; 08071900; 08072000; 08083000; 08093000; 08094000; 08105000; 08109010; 08109090; 08112000; 08119000; 08121000; 08131000; 08132000; 08133000; 08134000; 08135000; 09012100; 09012200; 09019000; 09024000; 09030000; 09041200; 09101200; 09103000; 09109100; 11031300; 11031900; 11041200; 11041900; 11042300; 11042900; 11061000; 11081290; 12129900; 15089010; 15089090; 15099010; 15099090; 15100010; 15100090; 15122900; 15131900; 15149100; 15149900; 15151900; 15152900; 15180000; 16010000; 16022000; 16023200; 16024900; 16025000;

16029000; 17011310; 17011320; 17011390; 17011410;
17011420; 17011490; 17019910; 17019990; 17031000;
17039000; 17041000; 18040000; 18050000; 18061000;
18062000; 18063200; 19052000; 19053200; 19054000;
19059010; 20011000; 20019000; 20021000; 20029010;
20029090; 20031000; 20039000; 20049000; 20051010;
20051090; 20054000; 20055100; 20055900; 20056000;
20057000; 20058000; 20059900; 20060000; 20071010;
20071090; 20079900; 20081900; 20082000; 20083000;
20084000; 20085000; 20086000; 20087000; 20088000;
20091100; 20091200; 20091900; 20092900; 20093100;
20094900; 20095000; 20096100; 20096900; 21011200;
21012000; 21013000; 21021000; 21022000; 21023000;
21033000; 21041000; 22041090; 22042110; 22042190;
22042900; 22043010; 22043090; 22059090; 22060091;
22060099; 22071090; 22072090; 22082019; 22083010;
22084090; 22085029; 22085099; 22086090; 22089090;
22090000; 24011014; 24013000; 24031910; 24031920;
24031930; 24039100; 32071010; 32081010; 32081090;
32082010; 32082090; 32089010; 32089090; 32100010;
32100090; 32129010; 32129090; 32159010; 32159090;
33030010; 33030020; 33030090; 33049110; 33049190;
33049930; 33049990; 33051000; 33052000; 33053000;
33059010; 33059090; 33062000; 33069000; 33071000;
33073000; 33074900; 33079090; 34012010; 34012090;
34013010; 34013020; 34051000; 34052000; 34053000;
34054000; 34059000; 34060000; 34070010; 35061000;
36050000; 37071000; 39173910; 39173920; 39173990;
39221000; 39222000; 39229000; 39231090; 39232920;
39232990; 39234090; 39241000; 39249010; 39249020;
39249030; 39249040; 39249090; 39251000; 39259010;
39259090; 39261010; 39261090; 39262010; 39262090;
39269010; 40082900; 40121200; 40121900; 40129010;
40129090; 40149010; 40149090; 40159010; 40159020;
40159090; 40161010; 40161090; 40169500; 40169910;
40169920; 40169990; 42021200; 42022900; 42023100;
42029200; 42031000; 42031000; 42032100; 42032910;
42032990; 44101900; 44109000; 44111200; 44129900;
44181010; 44181090; 44182000; 44190000; 44219090;
46029000; 48182010; 48182020; 48182090; 48183000;
48189010; 48189090; 48202000; 48203010; 48203090;
48209000; 48236100; 48236910; 48236990; 48239090;
49100000; 52071000; 52081100; 52081300; 52121200;
56012190; 57023100; 57050000; 61091000; 61099000;
62034300; 62041200; 62079900; 62149010; 62149090;
63031900; 63062200; 63064000; 63069000; 63071000;
63079010; 63079020; 63079030; 63079040; 63079050;
63079060; 63079090; 63090000; 64019910; 64019929;
64029910; 64029920; 64029930; 64029940; 64029990;
64031910; 64031990; 64039110; 64039120; 64039130;

(*l*) by inserting, in numerical sequence under Section XXII, the following new notes—

(i) Note 3A—

"3A. (*a*) On disposal of a motor vehicle under any Customs Procedure Code, except for direct exportation, to a person not entitled to duty free admission of such motor vehicle, the value for duty purposes of the motor vehicle shall be depreciated at the following rates—

YEARS AFTER IMPORTATION	RATE
0 - 1	5%
1 - 2	15%
2 - 3	45%
3 - 4	55%
4 - 5	70%
5 - 6	80%
6 - 7	90%
7 - 9	95%

(*b*) For the purposes of this Part, a motor vehicle that has been used for ten years or more in Malawi may be disposed of duty free.";

(ii) Note 11—

"11. On application or use of a Customs Procedure Code, a privileged organization shall be required to submit clearance certificates issued by the Domestic Taxes division confirming that the organisation has no outstanding tax liabilities:

Provided that this requirement shall not apply to individuals or government departments.";

(*m*) by deleting, under Customs Procedure Codes 4000.447 and 4071.447, the word "retired" between the words "use of the" and "President" and substituting therefor, the word "former";

(*n*) by deleting, under Customs Procedure Codes 4000.449 and 4071.449, the word "retired" between the words "use of the" and "Vice President" and substituting therefor, the word "former";

(*o*) under Customs Procedure Codes 4000.489 and 4071.489—

(i) by deleting the word "and" after the words "AAC/PVC" and before the word "electricity"; and

(ii) by inserting the words "and spare parts for machinery for electricity generation and distribution," after the word "meters" and before the word "imported"; and

(*p*) under Customs Procedure Codes 4000.496 and 4071.496—

(i) by deleting the word "and" after the words "Chief Research Officer" and before the word "Chairman";

(ii) by inserting the words "retired Chief Justice, retired Speaker of the National Assembly and retired Deputy Speaker of the National Assembly" after the words "Election Commission"; and

(iii) by inserting a new note as follows—

"NOTE:

Where a person has been entitled to duty free admission under this CPC, the person shall not be entitled to another duty free admission under this CPC within the subsistence of the 5 years, even where the person changes offices but continues to be eligible for duty free admission under this CPC.".

Amendment of Fifth Schedule to the principal Order

3. The principal Order is amended, in Part III of the Fifth Schedule, by—

(*a*) deleting the entry "10%" under tariff subheading 63.01 and substituting therefor the entry "20%"; and

(*b*) by adding, a new entry as follows—

HS Code	Description	Rate
9608.10.00	Ball point pens	10%

Made this 18th day of February, 2022.

S. A. GWENGWE
Minister of Finance and Economic Affairs

(FILE NO.C/RD/6/3/3/21)