

The Malawi Gazette Supplement, dated 6th September, 2019, containing  
Regulations, Rules, etc. (No. 17A)

GOVERNMENT NOTICE NO. 66

CUSTOMS AND EXCISE ACT

(CAP.42.01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2019

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, JOSEPH MATHYOLA MWANAMVEKHA, Minister of Finance, Economic Planning and Development make the following Order—

1. This Order may be cited as Customs and Excise (Tariffs) Citation (Amendment) Order, 2019.

2. The Customs and Excise (Tariffs) (No.3) Order, 2018 (hereinafter referred to as the "principal Order") is amended by—

Amendment  
of Customs  
and Excise  
Act (Tariffs)  
(No. 3) Order,  
2018

(a) inserting in the ARRANGEMENT OF PARAGRAPHS, immediately after "FOURTH SCHEDULE Export Duties Tariff para. 5", the following words—

"FIFTH SCHEDULE ..... Surcharge Tariff ..... para. 6

SIXTH SCHEDULE ..... Carbon Tax ..... para. 7";

(b) inserting, immediately after paragraph 5, new paragraphs 6 and 7 as follows—

"Surcharge  
Tariff 6. An importer of goods into Malaŵi shall pay surcharge on specified imported items in accordance with the provisions of the Surcharge Tariff set out in the Fifth Schedule.

Carbon Tax 7. An importer of motor vehicle under temporary importation into Malaŵi or a person required to renew Certificate of Fitness for a motor vehicle under the Road Traffic Act shall pay Carbon Tax based on motor vehicles engine capacity in accordance with the provisions of the Carbon Tax set out in the Sixth Schedule."

3. The Customs and Excise (Tariffs) Order (hereinafter referred to as the "principal Order") is amended in Part III of the First Schedule by—

Amendment  
of the First  
Schedule to  
the Customs  
and Excise  
(Tariffs)  
Order

(a) deleting tariff subheading 7311.00.90 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(b) inserting, under tariff heading 73.11, in correct numerical sequence, new tariff subheading 7311.00.91 and 7311.00.92, as shown hereunder—

2	3	4	5	6	7	8	9	10	11	12
7311.00.91	Gas Cylinder	kg	Free	Free	Free	Free	Free	—	Zero	3%
7311.00.92	Other	kg	15%	10%	1%	Free	Free	—	16.5%	3%

(c) deleting entry "15%" and "10%" in columns 5 and 6 under tariff sub-heading 7210.49.10, 7210.49.20 and 7210.61.10 and substituting therefor entry "Free" and "Free", respectively;

(d) deleting tariff subheading 8711.20.19 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(e) inserting, under tariff heading 87.11, in correct numerical sequence, new tariff subheading 8711.20.20 and 8711.20.21, as shown hereunder—

2	3	4	5	6	7	8	9	10	11	12	
8711.20.20	— Motorcycles with reciprocal internal combustion piston engine of cylinder capacity not exceeding 100cc	kg	Free	Free	Free	Free	Free	Free	—	Zero	3%
8711.20.21	— Other	kg	20%	15%	13%	Free	Free	—	16.5%	3%	

(f) deleting the entry "95%" in Column 10 under the following tariff subheadings and substituting therefor the entry "110%",—

2208.20.19 2208.30.90 2208.50.29 2208.60.90;  
2208.20.99 2208.40.90 2208.50.99

(g) deleting the entry "90%" in Column 10 under the following tariff subheadings and substituting therefor the entry "110%",—

2208.70.90 2208.90.90;

(h) deleting the entry "90%" in Column 10 under the following tariff subheading and substituting therefor the entry "65%",—

2203.00.90;

(i) inserting in Column 10 under the following tariff subheadings the entry "10%",—

3917.10.00 3917.29.00 3923.10.90 3923.29.90  
3917.21.00 3917.31.00 3923.29.20 3923.30.90  
3917.22.00 3923.10.10 3923.29.10 6305.10.00;

(j) deleting the entry "16.5%" in Column 11 under the following tariff subheadings and substituting therefor the entry "Zero",—

2711.11.00 2711.13.00 2711.14.90 2711.19.90;  
2711.12.00 2711.14.10 3401.19.00

(k) deleting tariff subheading 8539.49.10 and corresponding entries and substituting therefor as follows—

2	3	4	5	6	7	8	9	10	11	12
8539.49.11	—Solar bulbs	U	Free	Free	Free	Free	Free	—	Exempt	3%
8539.49.12	—Energy Saver bulbs	U	Free	Free	Free	Free	Free	—	Exempt	3 %

(l) deleting tariff subheading 7321.19.00 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(m) inserting, under tariff heading 73.21, in correct numerical sequence, new tariff subheading 7321.19.10 and 7321.19.20, as shown hereunder—

2	3	4	5	6	7	8	9	10	11	12
7321.19.10	—Wood cook stovews	U/kg	30%	25%	2%	Free	Free	—	Zero	3%
7321.19.20	—Other	kg	30%	25%	2%	Free	Free	—	16.5%	3%

(n) deleting tariff subheading 2309.90.90 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11, 12;

(o) inserting, under tariff heading 23.09, in correct numerical sequence, new tariff subheading 2309.90.91 and 2309.90.92, as shown hereunder—

2	3	4	5	6	7	8	9	10	11	12
2309.90.91	—Chicken/ Poultry Feed	kg	Free	Free	Free	Free	Free	—	Zero	3%
2309.90.92	—Other	kg	Free	Free	Free	Free	Free	—	16.5%	3%

(p) deleting the entry “Exempt” in Column 11 under the following tariff subheadings and substituting therefor the entry “16.5%”, —

1501.10.00	1505.00.00	1513.19.10	1515.19.00	1516.10.00
1501.20.00	1506.00.00	1513.19.90	1515.21.00	1516.20.00
1501.90.00	1509.10.10	1513.21.00	1515.29.00	1516.20.90
1502.10.00	1509.10.90	1513.29.00	1515.30.00	1517.10.10
1500.90.00	1509.10.90	1514.11.00	1515.50.10	1517.10.90
1503.00.00	1509.90.10	1514.19.00	1515.50.90	1517.90.10
1504.10.00	1509.90.90	1514.91.00	1515.90.10	1517.90.90
1504.20.00	1510.00.10	1514.99.10	1515.90.91	1518.00.00
1504.20.00	1510.00.90	1514.99.90	1515.90.99	1520.00.00
1504.30.00	1513.11.00	1515.11.00	1516.10.00	1521.10.00

(q) deleting the entry “16.5%” in Column 11 under the following tariff subheadings and substituting therefor the entry “Zero”,—

8504.40.91	8507.20.10	8507.50.10	8539.49.10	9032.89.91
8504.40.30	8507.30.10	8507.60.10	8539.50.00	9405.40.30
8506.80.10	8507.40.10	8507.80.10	8541.40.10	

(r) deleting Customs Procedure Code (CPC) 4000.409 and 4071.409 and the corresponding entries in Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11; and replacing therefor, a new Customs Procedure Code (CPC) 4000.409 and 4071.409 and the corresponding entries in Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11 as follows—

1	2	3	4	5	6	7	8	9	10	11
4000.409 Direct Importation		(a) Braille typewriters, watches, tape and similar recorders and recordings,	—	Free	Free	Free	Free	Free	—	Zero



1	2	3	4	5	6	7	8	9	10	11
		glasses), community security alarms and any other accessories imported by or donated to a registered association of persons living with albinism or individuals with albinism, approved as such by the Commissioner General.								
4071.409— Ex-Bonded Warehouse		(a) Braille typewriters, watches, tape and similar recorders and recordings, deaf aids and specialized batteries therefor and such other specialized goods for the use of persons with visual or hearing impairment as the Commissioner General may approve; controls and equipment for motor vehicles, specially designed for the use of drivers with disability; goods for use in the occupational	Free	Free	Free	Free	Free	—	Zero	

1	2	3	4	5	6	7	8	9	10	11
		training or rehabilitation of persons with visual or hearing impairment or other disability, approved as such by the Commissioner General ;  (b) Sunscreen creams, protective gear (hats, sunglasses, umbrella and reading glasses), community security alarms and any other accessories imported by or donated to a registered association of persons living with albinism, approved as such by the Commissioner General.								

(s) deleting Customs Procedure Codes (CPC) 4000.425 and 4071.425 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, and 11;

(t) deleting Customs Procedure Code (CPC) 4000.434 and the corresponding entries in Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11;

(u) deleting Customs Procedure Code (CPC) 4000.477 and 4071.477 and the corresponding entries in Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11; and replacing therefor, a new Customs Procedure Code (CPC) 4000.477 and 4071.477 and the corresponding entries in Columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11, as follows—







1	2	3	4	5	6	7	8	9	10	11
	<p>Special Requirements:</p> <p>If goods admitted to this procedure are subsequently disposed of, except through direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods 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 goods which are disposed of after use in Malawi.</p>									
4071.442 Ex-Bonded Warehouse	<p>Goods for hotels, lodges, inns and conference centres</p> <p>(a) Glass, china porcelain,</p>	Kg/U	Free	Free	Free	Free	Free	Free	—	Zero







1	2	3	4	5	6	7	8	9	10	11
	duty free admission of such goods, the person so disposing of the goods 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 goods which are disposed of after use in Malawi.									
4071.450 Ex-Bonded Warehouse	(a) Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture, in every five years for hotels, lodges, inns with at least 20 en suite rooms for Malawian investors and at least 50 en suite	Kg/U	Free	Free	Free	Free	Free	Free	—	Zero



1	2	3	4	5	6	7	8	9	10	11
	<p>fridges, sauna, hot steam baths. For furniture and curtains, carpets and rugs permanently or indelibly marked, and the hotel, lodge or inn should have at least 20 <i>en suite</i> rooms for Malawian investors and at least 50 <i>en suite</i> rooms for foreign investors.</p> <p>(b) Equipment for the establishment of a conference room of a seating capacity of at least 50 for Malawian investors and at least 200 people for foreign investors being:</p> <p>public address system, video conferencing equipment, television sets, amplifiers, LCD equipment and industrial catering and bar equipment permanently or indelibly engraved, itched, stamped or in any other manner marked with the name of the organization or</p>									





1	2	3	4	5	6	7	8	9	10	11
		<p>duty free admission of such goods, the person so disposing of the goods 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 goods which are disposed of after use in Malaŵi.</p>								
4071.450 Ex-Bonded Warehouse		<p>(a) Two passenger carrying motor vehicles of Tariff Heading 87.02, not exceeding five years from the date of manufacture, in every five years for hotels, lodges, inns with at least 20 en suite rooms for Malaŵian investors and at least 50 en suite</p>	Kg/U	Free	Free	Free	Free	Free	—	Zero



1	2	3	4	5	6	7	8	9	10	11
		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 goods which are disposed of after use in Malawi.								

(x) Amend Export Duties Tariff under 44.03 by deleting and replacing with the following Export Duties Tariff—

“44.03 –wood in the rough, whether or not stripped of bark or sap wood, or roughly squared, excluding treated poles 50%”;

4. The principal Order is amended by—

(a) introducing, immediately after the provisions of the Fourth Schedule, a new Fifth Schedule as follows—

#### “FIFTH SCHEDULE

#### SURCHARGE TARIFF

#### INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading “REMARKS”, is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

#### PART I—INTERPRETATION

1. In this Schedule, unless inconsistent with the context—

“surcharge” means additional charge to the existing duties chargeable on imported goods; and

“value for surcharge” means the value for duty purposes being cost, insurance and freight.

## PART II—APPLICATION

2. Pursuant to section 83(1) of the Act, there shall be charged, levied, collected and paid in respect of the goods imported into Malaŵi and specified in Column 2 hereunder surcharge at the rate set out in Column 3.

3. The base for calculating the applicable surcharge shall be value for surcharge.

## PART III—SURCHARGE

<i>Tariff reference</i>	<i>Description</i>	<i>Rate</i>
22 excluding 2202.99.10	(i) Alcoholic beverages (ii) Non-alcoholic beverages	5%
44.03	Treated poles	5%
11.01	Wheat flour	5%
07	Vegetables	5%
20.01 - 20.08	Vegetables	5%
08	Fruits	5%
03.02, 03.03, 03.04, 03.05	Fish	5%
4820.20.00	Exercise books	5%
04.01	Milk	5%
04.03	Yoghurt	5%
25 excluding 2523.10.00	Cement	10%
17	Sugar	10%
15.07, 15.08, 15.11, 15.12	Oil	10%
44.19	Toothpicks	10%
24.02	Cigarettes	US\$5/1000 sticks

(b) introducing, immediately after the provisions of the new Fifth Schedule, a new Sixth Schedule as follows—

“SIXTH SCHEDULE  
CARBON TAX TARIFF

INTRODUCTORY NOTE

Any entry appearing in this Schedule under the heading “REMARKS”, is included solely for the purposes of information and does not, as such, in any way extend, curtail or govern the tariff imposed or the goods subjected thereto.

PART I—INTERPRETATION

1. In this Schedule, unless inconsistent with the context—  
“Carbon Tax” means the tax imposed and collected under this Schedule.

PART II—APPLICATION

2. Pursuant to section 83(1) of the Act there shall be charged, levied, collected and paid in respect of foreign motor vehicles and locally registered motor vehicles based on engine capacity specified in Column 2 hereunder Carbon Tax at the rate set out in Column 3.

3. The Carbon Tax so chargeable shall be collected—  
(a) upon issuance of every temporary importation permit for foreign motor vehicles; or  
(b) annually, after first registration, payable at the time of renewal of Certificate of Fitness for locally registered motor vehicles under the Road Traffic Act.

Cap. 69:01

PART III—SURCHARGE

<i>Tariff reference</i>	<i>Engine size</i>	<i>Rate in Kwacha</i>
All motor vehicles under Chapter 87 excluding Government owned vehicles (as classified by the Road Traffic and Safety Services Directorate) and ambulances.	0 -1500 cc	4,000
	1501-2000 cc	8,000
	2001-3000 cc	11,500
	Above 3000 cc	15,500

Made this 6th day of September, 2019.

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

J. M. MWANAMVEKHA  
*Minister of Finance, Economic  
Planning and Development*