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 Amendment referred to as the "principal Order") is amended by-
 - (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
- An importer of goods into Malawi shall pay surcharge on specified imported items in accordance with the provisions of the Surcharge Tariff set out in the Fifth Schedule.
- Carbon Tax
- An importer of motor vehicle under temporary importation into Malawi 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 Amendment "principal Order") is amended in Part III of the First Schedule by-

(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 Order sequence, new tariff subheading 7311.00.91 and 7311.00.92, as shown hereunder-

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

of Customs and Excise

Act (Tariffs)

2018

(No. 3) Order,

| 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 | | 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 2208.20.99

2208.30.90 2208.40.90 2208.50.29 2208.50.99 2208.60.90;

(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 3917.21.00 3917.31.00

3923.10.90 3923.29.20 3923.29.90 3923.30.90

3917.21.00 3917. 3917.22.00 3923.

3923.10.10 3923.29.10 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 2711.12.00 2711.13.00 2711.14.10 2711.14.90 3401.19.00

2711.19.90;

(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 % |

- (I) 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 |
|------------|--------------------|------|-----|-----|----|------|------|----|-------|----|
| | —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 |
|------------|---------------------------|----|------|------|------|------|------|----|-------|----|
| | —Chicken/ Poultry Feed | | 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 |
|---|---|----------------|-----|-----|----|---|-----|------|----|-----|
| | | deaf aids and | | | | | ī | | | |
| | | specialized | | | | | | | | 100 |
| | | batteries | | | | | | | | |
| | | therefor and | | | | | = | | | Ì |
| | | such other | | | | | | | | 1 |
| | | specialized | | | | | | | | |
| | | goods for | | | | | | | | |
| | | the use of | | | | | | | | |
| | | persons with | | | | | | | | |
| | | visual or | | | | | | | | |
| | | | | | | | 1 | | | |
| | | hearing | | | | | | | | |
| | | impairment | | | 1 | | | | İ | |
| | | as the | | | | | | |] | |
| | | Commissioner | | | | | | , | | |
| | | General may | | | | | | | | |
| | | approve; | | | | | | | | 1 |
| | | controls and | | | | | | | | |
| | | equipment | 1 - | | | | | | | |
| | | for motor | 1 | | | | | | | |
| | | vehicles, | | | | | | | | 100 |
| | | specially | | | | | | | 4 | |
| | | designed for | 1 | | | | | | | 1 |
| | | the use of | | | | | 20 | | | |
| | | drivers with | | | | | | 17/1 | | |
| | | disability; | | | | | | | | |
| | | | | | | | | Ti. | | |
| | | goods for use | | | | | | | | |
| | | in the | | | | | | | | |
| | | occupational | | | | | | | | 1 |
| | | training or | | | | | | - | | |
| | | rehabilitation | | | | | | | 1 | |
| | | of persons | | | | | | | | |
| | | with visual | | | | | | | | |
| | | or hearing | | | | | | | | |
| | | impairment | 1 | | | | | | | |
| | | or other | | | | | | | | |
| | | disability, | | | | 1 | | | | |
| | | approved as | | | | 1 | | | | 1 |
| | | such by the | | | - | 4 | 100 | - 1 | | |
| | | Commissioner | | 100 | | | | 2 | | |
| | 1 | General. | | | 1. | | | | | |
| | | (b) Sunscreen | | | | | | | | |
| | | creams, | | | | | | | | |
| | | protective | | | | | | | | |
| | | gear (hats, | | | | | | | | |
| | | sunglasses, | | | | | | | | |
| | | umbrella and | | | - | | | | | |
| | | reading | | | | | | | | |

| 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 | | | | | 4 | | | |
| | | 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 |
|------------------------------------|--|----------|------|------|------|------|------|----|------|
| 4000.477 Direct Importation | Specialized goods for use ir aquaculture: fish feed formulation additives; complete aerator system; fish happas and all handling nets; fish breeding and sex reversal hormones; poncliners; and greenhouse materials | | Free | Free | Free | Free | Free | | Zero |
| 4071.477 Ex-Bonded Warehouse | Specialized goods for use is aquaculture: fish feed formulation additives; complete aerate system; fish happas and all handling nets; fish breeding and sex reversa hormones; pond liners; an greenhouse materials | or .l | Free | Free | Free | Free | Free | | Zero |

(v) deleting Customs Procedure Code (CPC) 4000.442 and 4071.442 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) 4000.442 and 4071.442 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 |
|-----------------------------------|---|--|---|----|---|----|---|---|----|----|
| 4000.442 Direct Importation | | Goods for hotels, lodges, inns and conference centres | | | | 12 | | | | |
| | | (a) Glass, china porcelain, | 1 | t. | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|--|---|---|---|---|-------|---|----|---|
| | | earthenware and stone articles of tableware; enamelware and hollowware for table use Electro Plated Nickel – | | | | | | | | |
| | | Silver (E.P.N.S) and plated ware; knives, forks, spoons and similar articles for cutlery and marked linen permanently or indelibly | | | | | 5. 92 | | | |
| | | engraved, etched, stamped or in any other manner marked with the 456 name (or other identification | | | | | Če | | | 19 |
| | | satisfactory to the Commissioner General) of the hotel licensed under the Tourism and Hotels Act | | | | | | | | |
| | | (Cap.50:01), and solely for use therein; industrial catering equipment, motor boats, | | | | | | | | *************************************** |
| | | scuba diving, jet skis, kayaks, wind surfers, pedallos and marked linen, air conditioners, | | | | | | | ** | |
| | | generators, gym equipment, massage equipment, industrial | | | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|----------------------------------|---|---|------|------|------|-------|------|---------------------------------|----|------|
| | | Special Requirements: | | | | | 4=1 | | | |
| | | 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 | | | | | | 100 100 100 100 100 | | |
| | | respect of any goods which are disposed of after use in Malaŵi. | | k. | | i cui | | | | |
| 071.442 x-Bonded /arehouse | | Goods for hotels, lodges, inns and conference centres | Kg/U | Free | Free | Free | Free | Free | | Zero |
| | | (a) Glass, china porcelain, | | | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|-------------------------------------|-----|---|---|---|----|---------|----|----|
| - | | earthenware and | | | 7 | 1 | 1 | | | |
| | | stone articles of | | | | | | | | |
| | | tableware; | | | | | | | | |
| | | | | | | | | | ł | |
| | | enamelware and | | | | | | | | 1 |
| | | hollowware for | | | | | | | | |
| | | table use Electro | | | | | | | | |
| | | Plated Nickel - | | | | | | | | |
| | | Silver (E.P.N.S) | | | | | | | | |
| | | and plated ware; | | | | | | | | |
| | | knives, forks, | | | | | | | | |
| | | spoons and | | | | | | | | |
| | | similar articles | | | | | | | 1 | |
| | | for cutlery and | | | | | | | | 1 |
| | | marked linen | | | | | 1 | | | |
| | | | | | | | | | | |
| | | permanently or | | | | | | | | |
| | | indelibly | | | | | | - | | |
| | | engraved, etched, | | | | | | | | 1 |
| | | stamped or in | | | | | | | | |
| | | any other manner | | | | | | | | |
| | | marked with the | | | | - | 27 | | - | 1 |
| | | 456 name (or | | | | | | | | |
| | | other | | | | | | 1 1 1 1 | | |
| | | identification | | | | | | | | |
| | | satisfactory to the | | 1 | | | | | | |
| | | Commissioner | | | | | | | | |
| | | General) of the | | | | | | | | |
| | | hotel licensed | | | | | | | ļ | |
| | | under the Tourism | | | | | | | | |
| | | and Hotels Act | | | | | | | | |
| | | (Cap.50:01), and | | | | | | | | |
| | | solely for use | | | 1 | | | | | |
| | | therein; industrial | | | | | | | | |
| | | catering | | | | | | | | |
| | | equipment, motor | | | 1 | | | | | |
| | | boats, scuba | | | | | | 1 | | |
| | | diving, jet skis, | | | | | | | | |
| | | kayaks, wind | | | | | | | | |
| | | | | | | | | | | |
| | | surfers, pedallos and marked linen, | | | | | | | | |
| | | | | | | | | | | |
| | - | air conditioners, | | | | 1 | | | | |
| | | generators, gym | di. | | | | | | - | |
| | | equipment, | | | | | | | 1 | |
| | | massage | | | | | | | | |
| | | equipment, | | | | | | | | |
| | | industrial | | | | | | 1 | | |
| | | washing | | | | | | | 1 | |
| | | machines, bar | | | | | | | | |

| 1 | 2 3 | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|------------------------------------|--|--|------|------|------|------|------|------|----|------|
| 4000.477 Direct Importation | aquacultish feed formula additive complet aerator sfish hap all hand nets; fis breeding sex reve | or use in ture : d tion ss; se system; pas and lling h g and ersal es; pond and | (g/U | Free | Free | Free | Free | Free | | Zero |
| 4071.477 Ex-Bonded Warehouse | aquacul fish feed formula additive complet system; happas handling fish bre and sex hormon | or use in ture: d d tition es; te aerator fish and all g nets; eding reversal es; ners; and | ⟨g/U | Free | Free | Free | Free | Free | | Zero |

(v) deleting Customs Procedure Code (CPC) 4000.442 and 4071.442 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) 4000.442 and 4071.442 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 |
|-----------------------------------|---|--|---|---|----|---|---|---|----|----|
| 4000.442 Direct Importation | | Goods for hotels, lodges, inns and conference centres (a) Glass, china porcelain, | | , | λ. | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|---------------------|---|---|---|----|-----|-----|-----|-----|
| | | earthenware and | | | | | , | | | |
| | | stone articles of | | 1 | | | | | | |
| | | tableware; | | 1 | | | | | | |
| | | enamelware and | | | | | | | | |
| | | hollowware for | | | | | | | | |
| | | table use Electro | | | | | - 2 | | | |
| | | Plated Nickel - | | | | | | | | |
| | | Silver (E.P.N.S) | | | | | | | | |
| | | and plated ware; | | | | | | | | |
| | | knives, forks, | | | | 4. | | | | |
| | | spoons and | | | | | | | | |
| | | similar articles | | | | | | | | |
| | | for cutlery and | | | | | | | | |
| | | marked linen | | | | | | | | , |
| | | permanently or | | | | | | | | |
| | | indelibly | | | | | | | | |
| | | engraved, etched, | | | | | 9 | | | |
| | | stamped or in | | | | | | | | |
| | | any other | | | | | | | | |
| | | manner marked | | | | - | | | | 1.0 |
| | | with the 456 | | | | | | - | | |
| | | name (or other | | | | | | +7. | - | |
| | | identification | | | | | | -14 | | |
| | | satisfactory to the | | | | | | - | | |
| | | Commissioner | | | | | | 1 | | |
| | | General) of the | | | | | | | | |
| | | hotel licensed | | | | | | | | |
| | 1 | under the | | | | | | | | |
| | | Tourism and | | | | | | | | |
| | | Hotels Act | | | 1 | | | | | |
| | | (Cap.50:01), and | | | | | | | | |
| | | solely for use | | | | | | | | |
| | | therein; industrial | | | | | | | | |
| | | catering | | | | | | | | |
| | | equipment, | | | | | | | | |
| | | motor boats, | | | | | | | | |
| | | scuba diving, jet | | | | | | | | |
| | | skis, kayaks, | | | | | | | | |
| | | wind surfers, | | | | | 1 | | | |
| | | pedallos and | | | | | | | 500 | |
| | | marked linen, air | | | | | | | | |
| | | conditioners, | | | | | | | | |
| | | generators, gym | | | | | | | | |
| | | equipment, | | | | | | | | |
| | | massage | | | | | | - | | |
| | | equipment, | | | | | | | | |
| | | industrial | | | | | | | | |

| 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 Malaŵi. | | | | | | | | |
| 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 Malaŵian investors and at least 50 en suite | Kg/U | Free | Free | Free | Free | Free | | Zero |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|--|---|---|---|---|---|----|----|----|
| | | rooms for foreign investors, licensed under the Tourism and Hotels Act (Cap. 50:01). | | | | | , | | | |
| | | (b) Two passenger carrying motor vehicles of Tariff | | | | | | | | |
| | | Heading 87.02, of zero to five years from the date of manufacture, every five years for conference centres with a seating capacity of at least 500 people, licensed under the Tourism and Hotels Act (Cap. 50:01). | | | | | | | | |
| | | Special Requirements | | | | | 4 | i. | | |
| | | 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 | | | | | | | | |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|-------------------------------------|-----|---|----|--------|-------------|--------|----|----|
| | | fridges, sauna, hot steam baths. | | | | | | | | |
| | 1 | For furniture and | | | | | | | 1 | |
| | | | | | | | | | | |
| | | curtains, carpets | | | | | | | | |
| | | and rugs | | | | | | | | |
| | | permanently or | | | | | | 10.76 | | |
| | | indelibly marked, | | | | | | | | |
| | | and the hotel, | | | | | | | | |
| | | lodge or inn | | | | | Dec 1 7 | | | |
| | | should have at | | | | | | | | |
| | | least 20 en suite | | | | | | | | |
| | | rooms for | | | | | | | | |
| | 1 | Malaŵian | | | | | | | | |
| | | investors and at | | | | | | | | |
| | 1 | least 50 en suite | | | | | 1100 | | | |
| | | rooms for foreign | | | | | | | | |
| | | investors. | | | | | | | | |
| | | (1) Parisment | | | | | | | | |
| | | (b) Equipment | | 1 | | | 100 | | 1 | |
| | | for the | | | | | | | | |
| | | establishment of | | | | | | 7 | | |
| | | a conference | | | | 14 | to Life | | | |
| | | room of a seating | | | | | 1.00 | | | |
| | 1 | capacity of at | | | 1 | | - | | | |
| | | least 50 for | | | | | - 200 | | | |
| | | Malaŵian | | | | | 1 000 | La Las | | |
| | | investors and at | | | | | 100 | | | |
| | | least 200 people | | | | | 100 | A 100 | | 1 |
| | - | for foreign | | | | | - 3 | | | |
| | | investors being: | | | | | | | 1 | |
| | | public address | | | | | | - | | |
| | | system, video | | | | 1 | | | | |
| | | conferencing | | | | | | | | |
| | | equipment, | 17 | | | | | | | |
| | | television sets, | | | | | 5 54 | | | |
| | | amplifiers, LCD | | | | | | | - | |
| | | equipment and | | | | | 0.000 | a cali | | |
| | | industrial | | | | | Pall als | PHASE! | | |
| | | catering and bar | | | | = y | 1.07120 | Party. | | |
| | | equipment | | 1 | g) | | 100 | E E E | | |
| | | permanently or | | | | | i fra | 1-15 | | |
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| | | other manner | 14 | | | | | 2.40 | | |
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| | | name of the | | | | A DAGS | Section was | | | |
| | | organization or | i i | | | T N T | | | | |

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|---|---|--|---|---|---|---|---|---|----|----|
| | | other identification to the satisfaction of the Commissioner General; | | | | | | | | |
| | | (c) Building materials for hotels, lodges and inns with a capacity of at least 20 en suite rooms for Malaŵian investors and at least 50 en suite rooms for foreign investors; | | | | | | | | |
| | | (d) Building materials for the construction of an extension of at least 20 new en suite rooms on the same site for Malaŵian investors and at least 30 new en suite rooms on the same site for foreign investors, excluding refurbishment and rehabilitation; | | | | | | | | |
| | | (e) Building materials for the construction of a conference centre of a seating capacity of at least 500 people. | | | | | | | | |
| | | Special Requirements: | | | | | | | | |
| , | | If goods admitted | | | | | | | | |

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|------------------------------------|---|---|------|------|------|------|------|------|----|------|
| | | 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. | | | | | | | | |
| 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 | | Zero |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|---|---|--|---|---|---|---|---|-----|----|----|
| | | rooms for foreign investors, licensed under the Tourism and Hotels Act (Cap. 50:01). | | | | | , | | | |
| | | (b) Two passenger carrying motor vehicles of Tariff | | | | | | | | |
| | | Heading 87.02, of zero to five years from the date of manufacture, every five years for conference centres with a seating capacity of at least 500 people, licensed under the Tourism and Hotels Act (Cap. 50:01). | | | | | | | | |
| | | Special Requirements | | | | | | 100 | | |
| | | 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 | | | | | | | | |

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| | | pay to the | | 1116 | . (3) | | | | | |
| | | Commissioner | | | | | | 200 | | |
| | | General any | | 16 76 | | Pality | | | | |
| | | duty due and | | | | | | | | |
| | | payable under | | | | | | | | |
| | | Part III of this | | 1 | | | | | | |
| | | Tariff at the | | | | ĺ | | | | |
| | | rates in force at | | - 10 | | | | | | |
| | } | the time of such | | | | | | | | |
| | | disposal. The | | | | | | | | |
| | | Commissioner | | | | | 163 | | | |
| | | General may determine a | | | 1 12 12 | Ta u e | | | | |
| | | value or remit a | | | | | | | | |
| | | part of any | | | | | | - | | |
| | | specific duty in | | | | W17 H | | | | |
| | | respect of any | | | | | -1- | | | |
| | | goods which are | | | | | | | | |
| | | disposed of after | | | | | | | | |
| | | use in Malaŵi. | | | | | 3-1 | | | |

(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

| Tariff reference | Description | Rate | | |
|-------------------------------|---|-------------------|--|--|
| 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.
 - 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 renew of Certificate of Fitness for locally registered motor vehicles under the Road Traffic Act.

Cap. 69:01

PART III-SURCHARGE

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

Made this 6th day of September, 2019.

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

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