

The Malawi Gazette Supplement, dated 24th April, 2020, containing  
Regulations, Rules, etc. (No. 6A)

GOVERNMENT NOTICE NO. 7

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 2020

IN EXERCISE of the powers conferred by section 175 of the Customs and Excise Act, I, JOSEPH MATHYOLA MWANAMVEKHA, Minister of Finance, Economic Planning and Development, make the following Regulations—

1. These Regulations may be cited as the Customs and Excise Citation (Amendment) Regulations, 2020.

2. The Customs and Excise Regulations are amended in Part 1 of Appendix A of the Eighth Schedule by inserting therein, under the heading "EDIBLE FATS AND OILS MANUFACTURING INDUSTRY", in correct numerical sequence, the entries in column 1 and corresponding entries in columns 2, 3 and 4 as shown hereunder—

Amendment  
of Part I of  
Appendix A of  
the Eighth  
Schedule  
Cap. 42:01  
sub. leg. p 79

1	2	3	4	5
1511.90.19	Crude Palm Olein	Free	Free	Exempt

Made this 17th day of April, 2020.

JOSEPH MATHYOLA MWANAMVEKHA  
*Minister of Finance, Economic Planning  
and Development*

(FILE NO. C/RPD/6/3/3)

GOVERNMENT NOTICE NO. 8

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2020

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 Regulations—

1. This Order may be cited as the Customs and Excise (Tariffs) Citation (Amendment) Order, 2020.

2.—(1) The Customs and Excise (Tariffs) Principal Order is amended in Part II of the Fifth Schedule, by deleting paragraph (2) and replacing therefor with the new paragraph (2)—

Amendment  
of the Fifth  
Schedule to  
the Customs  
and Excise  
(Tariffs)  
principal  
Order.

"2. Pursuant to section 83 (1) of the Act, there shall be charged, levied, collected and paid in respect of the goods imported into Malawi

and specified in Column 2 hereunder surcharge at the rate set out in Column 3:

Provided that the surcharge so charged under this paragraph shall not apply to goods imported under all Customs Procedures Codes."

(2) The Fifth Schedule to the principal Order is amended in Part III, by deleting the Table and replacing therefor with the new Table—

<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%
13.02, 03.03, 03.04, 03.05	Fish	5%
04.01	Milk	5%
04.03	Yoghurt	5%
2523.29.00	Portland cement	10%
1701.13.10, 1701.13.20, 1701.13.90, 1701.14.10, 1701.14.20, 1701.14.90	Cane sugar	10%
15.07, 15.08, 15.11, 15.12	Oil	10%
44.19	Toothpicks	10%
2402.20.00	Cigarettes containing tobacco	US\$5/1000 ticks

(3) The Fifth Schedule to the principal Order is amended by inserting a new Part IV immediately after Part III as follows—

"PART IV – GUIDELINES FOR IMPOSITION AND REMOVAL OF SURCHARGE

1. The Minister shall constitute a Committee comprising of officials from—

- (a) Ministry responsible for Finance;
- (b) Ministry responsible for Industry, Trade and Tourism;
- (c) Malawi Revenue Authority; and

(d) Malawi Confederation of Chambers of Commerce and Industry which shall consider and recommend to the Minister a list of goods for imposition or removal of surcharge.

2. The Committee constituted under paragraph (1) shall be chaired by an official from the Ministry responsible for Finance.

3. The Minister shall publish in the *Gazette*, a Notice on guidelines for imposition of or removal surcharge.”

Made this 17th day of April, 2020.

JOSEPH MATHYOLA MWANAMVEKHA  
Minister of Finance, Economic Planning  
and Development

(FILE NO. C/RPD/6/3/3)

GOVERNMENT NOTICE NO. 9

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO. 2) ORDER, 2020

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 Regulations—

1. This Order may be cited as Customs and Excise (Tariffs) Citation (Amendment) (No. 2) Order, 2020.

2. The Customs and Excise (Tariffs) Order is amended in section XXII Customs Procedure Codes and Special Transactions by inserting new paragraph (c) under CPC 4000.405 and 4071.405 and the corresponding entries in columns 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12 as follows—

“(c) Essential goods for Corona Virus Disease (COVID 19) prevention, treatment and management. These include, ventilators, Oxygen concentrator, personal protective equipment, hand sanitizers, soaps, water treatment chemicals and such as other goods as the Commissioner General may approve.

1	2	3	4	5	6	7	8	9	10	11	12
4000.405 Direct Importation		Essential goods for Corona Virus (COVID 19) prevention, treatment and management. These include, ventilators, Oxygen concentrator, personal	-	Free	Free	Free	Free	Free	---	exempt	Free

	protective equipment, hand sanitisers, soaps, water treatment chemicals and such as other goods as the Commissioner General may approve.									
4071.405 Ex- Bonded Warehouse	Essential goods for Corona Virus (COVID 19) prevention, treatment and management. These include, ventilators, Oxygen concentrator, personal protective equipment, hand sanitisers, soaps, water treatment chemicals and such as other goods as the Commissioner General may approve.	-	Free	Free	Free	Free	Free	---	exempt	Free

Made this 17th day of April, 2020.

JOSEPH MATHYOLA MWANAMVEKHA  
Minister of Finance, Economic Planning  
and Development

(FILE NO. C/RPD/6/3/3)