



# MALAWI REVENUE AUTHORITY

## Application for Registration for Income Tax and Value Added Tax (Business)

The completed form should be hand delivered to your Income Tax Office or send to the Regional Income Tax office below:

For official use only

Regional Manager (South),  
PO Box 94,  
Blantyre,  
MALAWI

Regional Manager (Central),  
Private Bag 26,  
Lilongwe,  
MALAWI

Regional Manager (North),  
Private Bag 15,  
Mzuzu,  
MALAWI

Date of receipt

Application checked by

TPIN

Captured By

Date Captured

Verified By

Date Verified

All information to be completed fully and in Block Letters. Make a cross (X) in the relevant box where requested.

### 1.0 Taxpayer and Business details

1.1 Name of the person to be registered (See note 1) \_\_\_\_\_

1.2 Trading Name (See note 2) \_\_\_\_\_

1.3 Business Registration Number \_\_\_\_\_

1.4 Business Registration Date \_\_\_\_\_

1.5 Which other registration authorities is/are the business(es) registered? \_\_\_\_\_

1.6 Primary nature of business (See note 3) \_\_\_\_\_

1.7 Type of business to be registered (mark box)

Limited Company	Sole Proprietorship	Partnership	Club	Ecclesiastical Body
-----------------	---------------------	-------------	------	---------------------

1.8 If other, specify: \_\_\_\_\_

1.9 If sole proprietorship provide: \_\_\_\_\_

1.10 Nationality \_\_\_\_\_

1.11 Date of birth \_\_\_\_\_

1.12 If Limited Company, provide place of incorporation \_\_\_\_\_

1.13 If ecclesiastical body, provide other source(s) of income \_\_\_\_\_

1.14 If Partnership provide name(s) of partners \_\_\_\_\_

1.15 If you have any associated businesses please specify them (see note 4) \_\_\_\_\_

1.16 Commencement date \_\_\_\_\_

1.17 Accounting date \_\_\_\_\_

1.18 Full postal address of principal place of business


1.19 Location / Physical address of main premises \_\_\_\_\_

1.20 Give full names and address of public officer/taxpayer representative \_\_\_\_\_

1.21 Business contacts: Phone Number 1 \_\_\_\_\_

Phone Number 2 \_\_\_\_\_

1.22 Email: \_\_\_\_\_

Fax Number \_\_\_\_\_

2.0 Landlord details, if the property on the above address is rented: \_\_\_\_\_

2.1 Landlord Names \_\_\_\_\_

TPIN \_\_\_\_\_

2.2 Landlord Full Address \_\_\_\_\_

2.3 Landlord's Contact Number \_\_\_\_\_

**3.0 Details of Applicant**

3.1 Name of person making application \_\_\_\_\_

3.2 Position (mark box)

Proprietor	Partner	Director	Company Secretary	Public Officer	Authorised Officer
------------	---------	----------	-------------------	----------------	--------------------

3.3 Contact phone Number of person making application \_\_\_\_\_

Email address \_\_\_\_\_

**4.0 Details of Officials (e.g. Directors, Partners etc)**

Official's Name	TPIN	Date appointed	Address	Non Resident in Malawi

**5.0 Banking Details**

Bank Name	Branch	Account Number	Account Type	Account Holder

6.0 **Tax types the business is to be registered for (mark box)**

For each tax selected, provide the start date

TAX	INCOME TAX	PAYE	WHT	FBT	VAT	TT	NRT
DATE STARTED (EFFECTIVE)							

6.1 If you are also registering for PAYE, state the number of employees and attach the details of their emoluments (for those that will be paid a monthly rate in excess of K10,000.00) on form P4

Number of employees

6.2 If you are also registering for FBT, state the nature of fringe benefits provided and the number of employees to whom the benefits are provided

Nature of fringe benefit	Number of persons enjoying the benefit
1	
2	
3	
4	
5	

6.3 If you are also registering for withholding tax tick the nature of payments from which you will be withholding tax

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Royalties           | <input type="checkbox"/> Commission                 | <input type="checkbox"/> Contractors and Subcontractors |
| <input type="checkbox"/> Rent                | <input type="checkbox"/> Carriage and Haulage       | <input type="checkbox"/> Public Entertainment           |
| <input type="checkbox"/> Payment to supplies | <input type="checkbox"/> Tobacco and other products | <input type="checkbox"/> Casual Labor or Services       |
| <input type="checkbox"/> Supplies of Others  | <input type="checkbox"/>                            | <input type="checkbox"/> Fees                           |
| <input type="checkbox"/> Others              |   |   |

7.0 **Details of Capital**

7.1 Total capital invested \_\_\_\_\_

7.2 Source of capital invested \_\_\_\_\_

8.0 **Details of Turnover**

8.1 Annual turnover of taxable supplies:

Actual turnover in the past twelve months \_\_\_\_\_

Expected turnover in the next twelve months \_\_\_\_\_

8.2 If the figures above are less than K10,000,000, provide the actual turnover for the past four quarters:

Quarter Ending				
Turnover				

8.3 Annual turnover of exempt supplies in the next twelve months \_\_\_\_\_

8.4 Current value of stock: Purchases and expenses \_\_\_\_\_

9.0 **Branch details (if more than one branch, attach additional information on this section)**

9.1 Branch Name \_\_\_\_\_

9.2 Branch full address \_\_\_\_\_

9.3 Location \_\_\_\_\_

9.4 Branch Telephone Number \_\_\_\_\_

9.5 Name of Contact Person for the branch \_\_\_\_\_

9.6 Taxes that will be operated separately by the branch (tick in appropriate box)

WHT	VAT	FBT	PAYE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

10.0 **Provide the Landlord details, if the above property is being rented:**

10.1 Landlord Full Address \_\_\_\_\_ TPIN \_\_\_\_\_

10.2 Landlord's Contact Number \_\_\_\_\_

11.0 **Declaration and Application**

I, \_\_\_\_\_

a) hereby declare that the particulars and statements given in this form and accompanying correspondence are true and complete

b) hereby apply for registration under the provisions of the Taxation Act (Cap 41:01)

Signed \_\_\_\_\_ Date \_\_\_\_\_

12.0 **Notes and Clarifications**

- 1 The registered name of the business e.g. Individual, a partnership, a company, a trust, a club, a society, an organization
- 2 The trading name under which the business operates e.g. XY Ltd, VXZT Ltd Wholesalers. If you operate under several trade names state all of them
- 3 Nature/sector of business refers to principal activities of the business .e.g. manufacturing, construction etc
- 4 Associated business is any related business
- 5 The branches will be allocated extended TPINs where they operate the other taxes separately
- 6 Details of officials include the capacity of the business .e.g. director, partner etc.

13.0 **Abbreviations**

TPIN- Taxpayer Identification Number      FBT- Fringe Benefit Tax      TT- Turnover Tax      NRT - Non Resident Tax  
VAT - Value Added Tax      WHT - Withholding Tax      PAYE - Pay As You Earn



