

	(5) years but not exceeding eight (8) years	U	20%	15%	1%	Free	Free	5%	16.5%	3%
8702.10.24	---Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	Free	30%	16.5%	3%
8702.10.25	---Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	60%	16.5%	3%
	-- Of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver—									
8702.10.26	---Minibuses and buses manufactured within a period of five (5) years	U	Free	Free	Free	Free	Free	-	16.5%	3%
8702.10.27	---Vehicles other than minibuses and buses manufactured within a period of five (5) years	U	20%	15%	1%	Free	Free	-	16.5%	3%
8702.10.28	---Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years	U	20%	15%	1%	Free	Free	5%	16.5%	3%
8702.10.29	---Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	Free	30%	16.5%	3%

8702.10.30	---Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	60%	16.5%	3%
	--- Of seating capacity of 45 persons or more including the driver—									
8702.10.51	----Buses manufactured within a period not exceeding five (5) years	U	Free	Free	Free	Free	Free	-	16.5%	3%
8702.10.52	----Vehicles other than buses manufactured within a period not exceeding five (5) years	U	Free	Free	Free	Free	Free	-	16.5%	3%
8702.10.53	----Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years	U	20%	15%	1%	Free	Free	5%	16.5%	3%
8702.10.54	----Vehicles including buses manufactured in a period exceeding eight (8) years but exceeding twelve (12) years	U	20%	15%	1%	Free	Free	30%	16.5%	3%
8702.10.55	----Vehicles including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	60%	16.5%	3%
	---Other— --Of a seating capacity of 10 persons but not exceeding 11 persons including the driver—									
8702.90.11	---Vehicles manufactured within a period not exceeding eight (8) years	U	30%	25%	1%	Free	Free	55%	16.5%	3%
8702.90.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	30%	25%	1%	Free	Free	80%	16.5%	3%

8702.90.26	---Minibuses and buses manufactured within a period not exceeding five (5) years	U	Free	Free	Free	Free	Free	-	16.5%	3%
8702.90.27	---- Vehicles other than minibuses and buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	Free	Free	-	16.5%	3%
8702.90.28	----Vehicles including minibuses and buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years	U	20%	15%	1%	Free	Free	5%	16.5%	3%
8702.90.29	----Vehicles including minibuses and buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	Free	30%	16.5%	3%
8702.90.30	----Vehicles including minibuses and buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	60%	16.5%	3%
	--Of seating capacity of 45 persons or more including the driver—									
8702.90.51	---Buses manufactured within a period not exceeding five (5) years	U	Free	Free	Free	Free	Free	-	16.5%	3%
8702.90.52	---Vehicles other than buses manufactured within a period not exceeding five (5) years	U	20%	15%	1%	Free	Free	-	16.5%	3%
8702.90.53	---Vehicles including buses manufactured in a period exceeding five (5) years but not exceeding eight (8) years	U	20%	15%	1%	Free	Free	5%	16.5%	3%

8702.90.54	---Vehicles including buses manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years	U	20%	15%	1%	Free	Free	30%	16.5%	3%
8702.90.55	--- Vehicle including buses with more than twelve (12) years from the year of manufacture	U	20%	15%	1%	Free	Free	60%	16.5%	3%

(c) *deleting* entry “USD 20 per 1,000 sticks of cigarettes” in column 10 under tariff subheading 2402.20.00 and *substituting* therefor the entry “ USD 15 per 1,000 sticks of cigarettes”;

(d) *deleting* the entry “16.5%” in Column 11 under tariff subheadings 0401.10.00, 0401.20.00, 0401.40.00 and 0401.50.00 and *substituting* therefor the entry “Exempt”;

(e) *inserting* the words, “ television subscriptions” immediately after the words “airtime” under Second Schedule in Part II (3) (1); and

(f) *deleting* Customs Procedure Codes 4000.443 and 4071.443, in section XXII (Customs Procedure Codes and Special Transactions).

Amendment of the Second Schedule to the principal Order

3. The Second Schedule to the principal Order is amended in Part II, by *deleting* paragraph (1), and *substituting* therefor the following paragraph—

“(1). Pursuant to section 82 (d) of the Act, there shall be charged, levied, collected and paid in respect to goods produced or manufactured in Malawi and specified in Column 3 of Part III of the Customs Tariff, Excise duties ad valorem or ad rem as set out in Column 10 of Part III of the Customs Tariff, in the case of locally manufactured cigarettes, the rate applicable shall be the rate appearing in Column 10 of Part III of the Customs Tariff:

Provided that no such duties shall be payable in respect of goods produced or manufactured in such circumstance that, in accordance with section 64 (1) of the Act, no excise licence is required.”.

Made this 19th day of May, 2017.

GOODALL E. GONDWE
 Minister of Finance, Economic
 Planning and Development

(FILE NO C/RPD/3/3/22)