



**Malawi
Revenue
Authority**

PUBLIC NOTICE

NEW CUSTOMS AND EXCISE MEASURES

The Malawi Revenue Authority wishes to notify taxpayers, businesspersons and the general public that the Customs and Excise (Tariffs) (Amendment) Order, 2026, introduced the following customs and excise measures, effective 10th January 2026-

I.Import VAT

The rate of value added tax on imported goods is 17.5%.

II.Value for excise in respect of excisable services

The base for value for excise in respect of excisable services now includes gross gaming revenue (GGR) and any cost for taking part in a lottery. This means the taxable value is the fee, commission, the gross gaming revenue, the value of lottery ticket or any cost for taking part in a lottery or charge payable for the services; rather than the staked amount or wagered amount as was previously prescribed.

III.Definition of lottery

Lottery for purposes of excise tax has been defined by reference to the meaning under Lotteries Act and includes any game, scheme, arrangement, system plan, promotional competition or device of distributing prizes by lot or chance and any game, scheme, arrangement, system, plan, competition or device, which the Minister may by notice in the Gazette declare to be a lottery.

IV.Surcharge

A surcharge of 20% will apply on importation of Portland cement.

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