Malawi Revenue Authority

PUBLIC NOTICE

NEW CUSTOMS & EXCISE TAX MEASURES FOR THE 2026/2027 FINANCIAL YEAR

The Malawi Revenue Authority wishes to inform the public that the 2026/2027 National Budget, presented by the Honourable Minister of Finance, Joseph Mathyola Mwanamvekha, has introduced tax revenue measures for Customs & Excise. The following are the Customs & Excise new tax measures which became effective on 27th February 2026 at mid-night;

- Removal of import duties on selected equipment for Community Technical Colleges. These include sewing machines, plumbing tools, welding machines and accessories and electrical installation tools.
- Application of VAT on all sugar exports but will be refunded upon proof of export supported by evidence of repatriation of export proceeds to Malawi.
- Introduction of excise taxes on selected luxury goods. These include wristwatches, perfumes, necklaces, earrings, bangles, bracelets, cufflings, and video game consoles
- Splitting and Introduction of new tariff subheading for unassembled artificial flowers and wreath in the following numerical order;

2	3	4	5	6	7	7A	8	9	10	11	12
6702.10.10	---Unassembled parts of artificial flowers in uncolored or undyed state;	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
6702.10.20	---Wreaths;	kg	30%	25%	12%	15%	Free	Free		Exempt	10%
6702.90.10	---Unassembled parts of artificial flowers in uncolored or undyed state;	kg	30%	25%	12%	15%	Free	Free		17.5%	10%
6702.90.20	---Wreaths;	kg	30%	25%	12%	15%	Free	Free		Exempt	10%

- Six-month extension of the motorcycle import duty moratorium effective 1st April 2026. Under this extension, motorcycles of engine size 100cc and below will be required to pay MK56,000, whilst motorcycles of 101 to 250cc will be required to pay MK77,000 in lieu of import duties
- Introduction of a 20% excise tax on powdered drink flavours as follows;

2	3	4	5	6	7	7A	8	9	10	11	12
2106.90.92	---- Powdered drinks	kg	30%	25%	12%	30%	Free	25%	20%	17.5%	10%
2106.90.99	---Other	kg	30%	25%	9%	30%	Free	25%		17.5%	10%

- Introduction of an excise tax of 10 percent on hybrid motor vehicles with an engine capacity of 1501 to 2500cc, and 20 percent on hybrid motor vehicles with an engine capacity of 2501cc and above as follows;

2	3	4	5	6	7	7A	8	9	10	11	12
	---Vehicles manufactured within a period not exceeding eight (8) years										
8703.40.11	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity not exceeding 1,500 cc	U	30%	25%	1%	12.5%	Free	Free		17.5%	10%
8703.40.12	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	U	30%	25%	1%	12.5%	Free	Free	10%	17.5%	10%
8703.40.13	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity exceeding 2,500 cc	U	30%	25%	1%	12.5%	Free	Free	20%	17.5%	10%
	---Vehicles manufactured within a period not exceeding eight (8) years										
8703.50.11	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity not exceeding 1,500 cc	U	30%	25%	1%	12.5%	Free	Free		17.5%	10%

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8703.50.12	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	U	30%	25%	1%	12.5%	Free	Free	10%	17.5%	10%
8703.50.13	----Vehicles manufactured within a period not exceeding eight (8) years of cylinder capacity exceeding 2,500 cc	U	30%	25%	1%	12.5%	Free	Free	20%	17.5%	10%

- Review of the Authorised Economic Operators (AEO) Regulations to be in line with regional practice to strengthen compliance monitoring and enhance integrity of the Scheme
- Removal of import duties on greenhouses

CUSTOMS PROCEDURE CODES (CPCs)

- Removal of import taxes on Bibles or Qur'an in recorded audio media/CD or apparatus. These items will now be imported duty-free under Customs Procedure Code 422
- Duty-free importation of raw materials used in the manufacture of uniforms by security institutions or local manufacturers under Customs Procedure Code 421
- Removal of import duties on heavy-duty generators exceeding 75 KVA when imported by registered and licensed educational institutions under Customs Procedure Code 406; and hospitals under Customs Procedure Code 405
- Removal of taxes on supportive devices and equipment for persons with disabilities as follows;

1	2	3	4	5	6	7	7A	8	9	10	11	12
4000.409 (a)	(i) Braille typewriters, braille displays, optical and electronic magnifiers, audio book players and digital voice recorders, white canes and smart navigation aids, adaptive keyboards and mice, assistive electronic devices or software tools for converting printed or handwritten text into audio, specialized assistive electronic devices designed to improve functional independence,accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with visual impairment as the Commissioner General may approve; (ii` listening systems, visual or vibrating alert systems, caption-enabled multimedia equipment, accessibility software and digital assistive tools, specialized assistive electronic devices designed to improve functional independence, accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with hearing impairment as the Commissioner General may approve. (iii) walking sticks, adjustable medical or rehabilitation beds, adaptive keyboards and mice, eye-tracking computer systems, accessibility software and digital assistive tools, motor vehicle adaptive controls designed for persons with disabilities, motor vehicles specially modified for use by persons with disabilities, specialized assistive electronic devices designed to improve functional independence, accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with physical or mobility impairment as the Commissioner General may approve (iv) Augmentative and Alternative communication devices, speech-generating devices, communication boards and symbol systems, eye-tracking communication or computer systems, switch-access communication devices, text-to-speech devices, adaptive tablets or computers configured for communication assistance, voice amplification devices for speech impairment accessible learning systems and assistive instructional devices and such other specialized goods for the use of persons with speech or communication impairment as the Commissioner General may approve;		Free	Free	Free	Free	Free	Free	Free	Free	Zero	Free

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Note

- Goods under this CPC include parts, components and specialized batteries designed for use with the goods permitted for importation.
- A person importing under this CPC shall present a valid certificate issued by the Malawi Council for Disability Affairs under the Persons with Disabilities Act confirming that the importer has the declared disability.

EXPORT DUTIES

- Introduction of export duty on scrap metal as follows;

1	2	Rate
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or similar forms	50%
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared, excluding treated poles	50%
44.07	Wood sawn or chipped lengthwise or sliced, peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	50%
72.04	Scrap of iron and steel	40%
7404.00.00	Scrap of copper	40%
7503.00.00	Scrap of nickel	40%
7602.00.00	Scrap of aluminum	40%
7802.00.00	Scrap of lead	40%
7902.00.00	Scrap of zinc	40%
8002.00.00	Scrap of tin	40%
8101.97.00 8102.97.00 8103.30.00 8104.20.00 8105.30.00 8108.30.00 8110.20.00 8112.22.00 8112.52.00 8113.00.20	Scrap of Tungsten Scrap of molybdenum Scrap of Tantalum Scrap of Colbatt Scrap of Titanium Scrap of Antimony Scrap of Thallium Scrap of cermet	40%
8109.31.00	Waste and Scrap: Containing less than 1 part hafnium to 500 parts zirconium by weight	40%
8109.39.00	Other	40%
8111.00.20	Scrap of Manganese	40%
8112.22.00 8112.31.00 8112.41.00 8112.92.00 8112.52.00 8112.61.00 8112..92.00	Scrap of Chromium Scrap of Hafinum Scrap of Rhenium Scrap of Thalium Scrap of Cadmium Scrap of Germanium, Vanadium, Gallium, Indum, and Niobium	40%
8112.22.00 8112.52.00 8113.00.20 8109.31.00	Scrap of antimony Scrap of thalium Scrap of cermets Waste and scrap containing less than 1 part hafnium to 50% parts zirconium by weight	40%
8109.39.00	Other	40%
8111.00.20	Scrap of manganese	40%
8112.22.00 8112.31.00 8112.41.00 8112.92.00 8112.52.00 8112.61.00 8112..92.00	Scrap of chromium Scrap of hafinum Scrap of rhenium Scrap of thalium Scrap of cadmium Scrap of germanium, vanadium, gallium, indum, and niobium	40%

SURCHARGES

- Introduction of import surcharges on selected goods to protect local industries. The following are revised surcharges;

HS Code	Description	Rate
02.07	Dressed Poultry	30%
03.02, 03.03, 03.04, 03.05	Fish	10%
04.01	Milk	15%
0403.20.00	Yoghurt	15%
04.07	Eggs	30%
0409.00.00	Natural Honey	20%
07	Vegetables	40%
08	Fruits	15%
0904	Pepper of the genus Piper	15%
1005.10.00	Maize seed	25%
1101.00.10	Wheat flour	5%
1507.90.00, 1508.90.10, 1508.90.90, 1511.90.11, 1511.90.19, 1511.90.21, 1511.90.29, 1511.90.90, 1512.19.00, 1512.29.00,	Refined oils	10%

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1701.13.10, 1701.13.20, 1701.13.90, 1701.14.10, 1701.14.20, 1701.14.90	Cane sugar	15%
1702.90.90	Artificial Honey	20%
1704.90.00	Sweets	20%
1905.31.00	Biscuits	20%
2005.20.00	Crisps	20%
20.01-20.08	Vegetables	40%
2103.90.00	Chilli Sauce	15%
22 excluding 2202.99.10, 22.09.00.00	i.Alcoholic beverages ii.Non- alcohol beverages	15%
2402.20.00	Cigarettes containing tobacco	US$4/1,000 sticks
2523.29.00 excluding 2523.10.00	Portland Cement	30%
3605.00.00	Matches	25%
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	20%
44.03	Treated poles	25%
44.19	Toothpicks	40%
4819.20.30	Monocartons	15%
4819.40.10	Bags for packing cement	20%
4820.20.10	Exercise books with soft cover	10%
4901.99.10	Textbooks	10%
63.01	Blankets	25%
6305.33.10	Polypropylene woven bags for the packing of	
cement	20%	
6305.33.90	Polypropylene woven bags for the packing of	
grain, flour and other cereals	20%	
7615.10.30	Aluminum pots	15%
9403.70.90	Plastic Furniture	20%
9608.10.00	Ball point pens	15%
9619.00.90	Diapers	25%

RATES FOR CARBON TAX

- Increasing the carbon tax payable by foreign registered motor vehicles as follows;

Column 1	Column 2	Column 3
Description	Engine Size	Rate in Malawi Kwacha
All motor vehicles under Chapter 87 on temporary importation permit (TIP) and transit	0-2000cc	40,000
	2001-3000cc	60,000
	Above 3000cc	90,000
Domestic pump purchases of diesel and petrol	N/A	MWK5/litre

CUSTOMS AND EXCISE REGULATIONS

Customs & Excise Regulations have been amended. Various administrative fees charged by MRA have been revised as follows;

	Item	Malawi Kwacha (MK)
I	Overtime	5 000
Ii	Warehouse rent (per ton/per day)	5 000
Iii	Private sidings	1 200 000
Iv	Motor vehicle parking fees	12 000
V	Airfreight temporary stores	1 200 000
Vi	Customs Clearing agent	240 000
Vii	Excise manufacturer	120 000
Viii	Temporary stores	1 200 000
Ix	Industrial Rebate – Large scale manufacturer	1 800 000
X	Industrial Rebate – Small scale manufacturer	180 000
Xi	License fees for container deposit and terminal	3 600 000
Xii	License fees for bonded warehouse	1 200 000
Xiii	Bonded warehouse for duty free shop	120 000
Xiv	License fees for export control warehouse	60 000
Xv	Processing fees	50 000
Xvi	Destination Inspection fees	60 000
Xvi	CVTFS/Escort fees	120 000

The Authority is advising taxpayers to take note of this public notice and fully comply with the new Customs & Excise tax measures.

FELIX KINGSTONE TAMBULASI
Commissioner General