

GOVERNMENT NOTICE NO....

CUSTOMS AND EXCISE ACT

(CAP.42.01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2016

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act,
I, GOODALL EDWARD GONDWE, Minister of Finance, Economic Planning and
Development make the following Order-

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| Citation | 1. This Order may be cited as Customs and Excise (Tariffs) (Amendment) Order, 2016. |
| Amendment of the First Schedule to the Customs and Excise (Tariffs) Order | 2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended in Part III of the First Schedule by-

(a) deleting the entries “15%” and “10%” in Columns 5 and 6 under tariff subheadings 4819.10.00, 4819.20.00, 4819.30.00, 4819.40.00 and 4819.50.00, and substituting therefor the entries “30%” and “25%” respectively; |

(b) deleting the tariff subheading 2202.90.90 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, and substituting therefor tariff subheadings 2202.90.91 and 2202.90.92 as follows-

2	3	4	5	6	7	8	9	10	11	12
2202.90.91	---Other: ---Maheu maize drink	L	30%	25%	14%	Free	Free	10%	16.5%	3%
2202.90.92	---Other	L	30%	25%	14%	Free	Free	20%	16.5%	3%

(c) deleting the entries in Columns 5, 6 and 10 and their corresponding entries under tariff subheadings 2402.10.00, 2402.90.00, 2403.11.00, 2403.19.00, 2403.91.00 and 2403.99.00 and substituting therefor the following entries-

2	3	4	5	6	7	8	9	10	11	12
2402.10.00	-Cigars, cheroots and cigarillos containing tobacco	kg	30%	25%	9%	Free	Free	200%	16.5%	3%
2402.90.00	-Other	kg	30%	25%	9%	Free	15%	200%	16.5%	3%
2403.11.00	--Water pipe tobacco specified in Subheading Note 1 to this chapter	kg	30%	25%	3%	Free	15%	200%	16.5%	3%
2403.19.00	--Other	kg	30%	25%	3%	Free	15%	200%	16.5%	3%
2403.91.00	--Other: --“Homogenized” or “reconstituted” tobacco	kg	30%	25%	3%	Free	15%	200%	16.5%	3%

2403.99.00	--Other	kg	30%	25%	12%	Free	Free	200%	16.5%	3%
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(d) deleting entry “USD 15 per 1,000 sticks” in Column 10 under tariff subheading 2402.20.00 and substituting therefor the entry “USD 20 per 1,000 sticks”;

(e) deleting the entries “10%”, “10%” and “3%” in Columns 5, 6 and 7 under tariff subheading 4015.11.00 and substituting therefor the entries “Free”, “Free” and “Free” respectively;

(f) deleting tariff subheading 9032.89.90 and the corresponding entries in Columns 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, and substituting therefor tariff subheadings 9032.89.91 and 9032.89.92 as follows-

2	3	4	5	6	7	8	9	10	11	12
9032.89.91	Other: Solar charge regulator/controller	U	Free	Free	Free	Free	Free	-	16.5%	3%
9032.89.92	Other	U	10%	5%	6%	Free	Free	-	16.5%	3%

(g) deleting the entries “Zero” or “Exempt” in Column 11 under the following tariff subheadings and substituting therefor the entry “16.5%”-

0401.10.00, 1905.90.10,
0401.20.00, 1905.90.90,
0401.40.00, 3401.19.00,
0401.50.00, 4801.00.00;

(h) deleting the “words” in Column 3 under the following tariff subheadings and substituting therefor the following new entries-

2	3
8702.10.11	<p>---Vehicles of a seating capacity of 10 but not exceeding eleven (11) persons including the driver.</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.10.12	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years
8702.10.13	---Vehicles with more than twelve (12) years from the year of manufacture

2	3
8703.31.10	<p>-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi diesel):</p> <p>-Vehicles of a cylinder capacity not exceeding 1,500cc:</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8703.31.20	---Vehicles manufactured within a period exceeding eight (8) years but not exceeding twelve (12) years
8703.31.90	---Vehicles with more than twelve (12) years from the year of manufacture

8702.10.21	<p>---Vehicles of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.10.22	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.10.23	---Vehicles with more than twelve (12) years from the year of manufacture
8702.10.24	<p>---Vehicles of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.10.25	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years

8703.32.11	<p>---Vehicles of a cylinder capacity exceeding 1,500cc but not exceeding 1,999cc:</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8703.32.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.32.19	---Vehicles with more than twelve (12) years from the year of manufacture
8703.32.91	---Vehicles manufactured within a period not exceeding eight (8) years of a cylinder capacity exceeding 1,999cc but not exceeding 2,500cc
8703.32.92	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of a

8702.10.26	---Vehicles with more than twelve (12) years from the year of manufacture
8702.10.51	---Vehicles of a seating capacity of 45 persons or more including the driver ---Vehicles manufactured within a period not exceeding five (5) years
8702.10.52	---Vehicles manufactured in a period exceeding five (5) years but not exceeding eight (8) years
8702.10.53	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.10.54	---Vehicles with more than twelve (12) years from the year of manufacture

	cylinder capacity exceeding 1,999cc but not exceeding 2,500cc
8703.32.99	---Vehicles with more than twelve (12) years from the year of manufacture of a cylinder capacity exceeding 1,999cc but not exceeding 2,500cc
8703.33.11	---Vehicles of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.33.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.33.19	---Vehicles with more than twelve (12) years from the year of manufacture
8703.33.91	---Vehicles manufactured within a period not exceeding eight (8) years of a cylinder capacity exceeding 3,000cc

8702.90.11	<p>---Other Vehicles of a seating capacity of 10 but not exceeding 11 persons including the driver</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.90.12	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.90.13	---Vehicles with more than twelve (12) years from the year of manufacture
8702.90.21	<p>---Vehicles of a seating capacity exceeding 11 persons but not exceeding 31 persons including the driver:</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.90.22	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.90.23	---Vehicles with more than twelve

8703.33.92	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years of a cylinder capacity exceeding 3,000cc
8703.33.99	---Vehicles with more than twelve (12) years from the year of manufacture of a cylinder capacity exceeding 3,000cc
8703.90.10	-Other: ---Ambulances, hearses and prison vans
8703.90.91	-Other: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.90.92	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.90.99	---Vehicles with more than twelve (12)

	(12) years from the year of manufacture
8702.90.24	<p>---Vehicles of a seating capacity exceeding 31 persons but not exceeding 44 persons including the driver</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8702.90.25	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.90.26	---Vehicles with more than twelve (12) years from the year of manufacture
8702.90.51	<p>---Vehicles of seating capacity of 45 persons or more including the driver:</p> <p>---Vehicles manufactured within a period not exceeding five (5) years</p>

	years from the year of manufacture
8704.10.00	<p>-Motor vehicles for the transport of goods:</p> <p>---Dumpers designed for off-highway use</p> <p>-gross vehicle weight not exceeding 5 tonnes:</p> <p>---not exceeding 2.99 tonnes</p>
8704.21.10	
8704.21.90	-Other
8704.22.10	<p>-GVW exceeding 5 tonnes but not exceeding 20 tonnes:</p> <p>---GVW exceeding 5 tonnes but not exceeding 10 tonnes</p>
8704.22.21	<p>-GVW exceeding 10 tonnes but not exceeding 15 tonnes:</p> <p>---Vehicles manufactured within a period not exceeding fifteen (15) years of GVW exceeding 10 tonnes</p>

8702.90.52	---Vehicles manufactured in a period exceeding five (5) years but not exceeding eight (8) years
8702.90.53	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8702.90.54	---Vehicles with more than twelve (12) years from the year of manufacture
	---Vehicles specially designed for travelling on snow, golf cars and similar vehicles
8703.10.10	---Vehicles manufactured within a period not exceeding eight (8) years
8703.10.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years

	but not exceeding 15 tonnes
8704.22.22	---Vehicles with more than fifteen (15) years from the year of manufacture
	-GVW exceeding 15 tonnes but not exceeding 20 tonnes
8704.22.91	---Vehicles manufactured within a period not exceeding fifteen (15) years
8704.22.92	---Vehicles with more than fifteen (15) years from the year of manufacture
	-GVW exceeding 20 tonnes:
8704.23.10	---Vehicles manufactured within a period not exceeding fifteen (15) years
8704.23.90	---Vehicles with more than fifteen (15) years from the year of manufacture
	-Other, with spark-ignition internal combustion piston engine:
	---GVW not exceeding 5 tonnes:

8703.10.90	---Vehicles with more than twelve (12) years from the year of manufacture
	---Other vehicles, with spark ignition internal combustion reciprocating piston engine:
8703.21.10	---Vehicles of a cylinder capacity not exceeding 1,000cc: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.21.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.21.90	---Vehicles with more than twelve (12) years from the year of manufacture
	---Vehicles of a cylinder capacity

	---Not exceeding 2.99 tonnes
8704.31.10	
8704.31.90	---Other
	-GVW exceeding 5 tonnes:
8704.32.10	---GVW exceeding 5 tonnes but not exceeding 10 tonnes
	-GVW exceeding 10 tonnes but not exceeding 15 tonnes
8704.32.21	---Vehicles manufactured within a period not exceeding fifteen (15) years
8704.32.22	---Vehicles with more than fifteen (15) years from the year of manufacture
	-GVW exceeding 15 tonnes but not exceeding 20 tonnes:
8704.32.31	---Vehicles manufactured within a period not exceeding fifteen (15) years
8704.32.32	---Vehicles with more than fifteen (15) years

8703.22.10	<p>exceeding 1,000cc but not exceeding 1,500cc:</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8703.22.20	<p>---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years</p>
8703.22.90	<p>---Vehicles with more than twelve (12) years from the year of manufacture</p>
8703.23.11	<p>---Vehicles of a cylinder capacity exceeding 1,500cc but not exceeding 1,999cc:</p> <p>---Vehicles manufactured within a period not exceeding eight (8) years</p>
8703.23.12	<p>---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years</p>
8703.23.19	<p>---Vehicles with</p>

	<p>from the year of manufacture</p>
8704.32.91	<p>-GVW exceeding 20 tonnes:</p> <p>---Vehicles manufactured within a period not exceeding fifteen (15) years</p>
8704.32.92	<p>---Vehicles with more than fifteen (15) years from the year of manufacture</p>
8704.90.10	<p>-Other:</p> <p>---Other vehicles manufactured within a period not exceeding fifteen (15) years</p>
8704.90.90	<p>---Other Vehicles with more than fifteen (15) years from the year of manufacture</p>

	more than twelve (12) years from the year of manufacture
8703.23.21	---Vehicles of a cylinder capacity exceeding 1,999cc but not exceeding 2,500cc: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.23.22	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.23.29	---Vehicles with more than twelve (12) years from the year of manufacture
8703.23.31	---Vehicles of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.23.32	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding

	twelve (12) years
8703.23.39	---Vehicles with more than twelve (12) years from the year of manufacture
8703.24.10	---Vehicles of a cylinder capacity exceeding 3,000cc: ---Vehicles manufactured within a period not exceeding eight (8) years
8703.24.20	---Vehicles manufactured in a period exceeding eight (8) years but not exceeding twelve (12) years
8703.24.90	---Vehicles with more than twelve (12) years from the year of manufacture

(i) inserting, in correct numerical sequence, the following Note under Section XXII-

“8, The title holder for all vehicles cleared under this Section shall remain “Malawi Revenue Authority” until full duty is paid.”;

(j) inserting under Customs Procedure Code (CPC) 4000.405 and 4071.405, immediately after the words “specialized furniture”, the words “solar panels, accumulators, surgical gloves”;

- (k) inserting under CPC 4000.406 and 4071.406, immediately after the words “athletic and sports goods”, the words “solar panels and accumulators”;
- (l) deleting the words “used clothing” under CPC 4000.431 and 4071.431 and substituting therefor the words “new and used clothing and shoes”; and
- (m) deleting CPC 445 (a) under Column 3 and substituting therefor the following as CPC 445 (a)-
“goods which in terms of an agreement between the Government and any other government, and multilateral organizations, and capital goods and building materials for any priority industry as may be prescribed under the Taxation (Priority Industries) Regulations, 2013, are required to be exempted from duty.

Note:

- (a) A multilateral organization is an international organisation whose membership is made up of member governments, who collectively govern the organisation and are its primary source of funds.
- (b) Exemption of duty on capital goods and building materials for the priority industries is subject to approval by the Commissioner General.”.

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 2, and substituting therefor the following paragraph-
“2. Pursuant to section 82(d) of the Act, there shall be charged, levied, collected, and paid in respect of 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, using at least seventy percent (70%) of Malawi tobacco, the rate applicable shall be fifty percent (50%) of 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 circumstances that, in accordance with section 64(1) of the Act, no excise licence is required.”.

Amendment of
the Eighth
Schedule to the
principal Order

4. The Eighth Schedule to the principal Order is amended in Part I by-
 - (a) deleting paragraph 5 and substituting therefor the following as new paragraph 5-

“5. The Commissioner General shall, for every two years, appoint an Advisory Committee comprising officers of-

 - (a) the Malawi Revenue Authority;
 - (b) the Reserve Bank of Malawi;
 - (c) the ministry responsible for finance;
 - (d) the ministry responsible of industry and trade; and
 - (e) the Malawi Confederation of Chambers of Commerce and Industry,

whose functions shall include-

 - (i) to assess applications for registration under industrial rebate;

- (ii) to assess additional raw materials under existing industries and proposed industries under rebate;
- (iii) to recommend to the Commissioner General approval of new industries or additional raw materials;
- (iv) to determine value addition which is more than 20%, by using the applicable formula; and
- (v) to revise, from time to time, the list of existing industries and raw materials under the industrial rebate and recommend to the Commissioner General.”; and

(b) deleting paragraph 6 and replacing therefor the following as the new paragraph 6-

“6. The Commissioner General shall, in every quarterly of a Government financial year or when need arises, publish in the Gazette the recommendations by the Advisory Committee envisaged under paragraph 5.”.

Made this day of , 2016.

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

(FILE NO.C/RPD/6/3/3/22)

