

## MALAWI GOVERNMENT

(Published 13th August 2021)

Act

No. 6 of 2021

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

5th August, 2021

## ARRANGEMENT OF SECTIONS

## SECTIONS

1. Short title
2. Replacement of s. 77C to Cap.42:01
3. Insertion of Schedule C into the principal Act

**An Act to amend the Customs and Excise Act**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Customs and Excise (Amendment) Act, 2021. Short title

2. Section 77C of the Customs and Excise Act (hereinafter referred to as the “principal Act”) is repealed and replaced with the following new section 77C— Replacement of s. 77C to Cap. 42:01

“Excise tax stamps

77C. — (1) Subject to section 77, any person who manufactures, distributes or imports excisable goods as set out in Schedule C shall, upon application in the prescribed form, affix an excise tax stamp, on to each individual purchase of excisable goods in the prescribed manner.

(2) The Minister may, by order published in the *Gazette*, specify—

(a) the systems for management of excise tax stamps and excisable goods; and

(b) the manner, place and time of affixing excise tax stamps.

(3) For the purposes of this section, “excise tax stamp” means such mark whether in electronic form or otherwise, as the Minister may, by order published in the *Gazette*, prescribe.

(4) The Commissioner General shall, by notice in at least two newspapers of national circulation, specify the types and descriptions of excise tax stamps to be affixed on goods specified under subsection (1).

(5) If excisable goods are manufactured for export, the goods shall be marked with such inscriptions as the Commissioner General may specify to facilitate the tracking and tracing of the goods.

(6) A person shall not remove excisable goods specified in subsection (1) from the place designated for affixing tax stamps unless the goods have been affixed with tax stamps in accordance with the regulations.

(7) The Commissioner General shall not grant an application for excise tax stamps to an applicant unless the Commissioner General is satisfied that—

(a) the applicant is licensed under section 64; or

(b) in the case of an importer or distributor, is duly registered for that purpose.”.

Insertion of  
Schedule C into  
the principal  
3. The principal Act is amended, by inserting a new Schedule C immediately after Schedule B, as follows—

“SCHEDULE C (section 77)

Act  
EXCISABLE GOODS REQUIRING EXCISE TAX STAMPS

Excise tax stamps shall be affixed on the following excisable goods—

<i>Tariff Heading</i>	<i>Description</i>
2202.10.11	Flavoured water
2202.10.19	Flavoured water
2202.10.21	Carbonated soft drinks
2202.10.29	Carbonated soft drinks
2202.99.20	Maheu
2202.99.90	Energy drink
2203.00.90	Malt beer
2204.10.90	Wines
2204.29.00	Wines
2206.00.21	Opaque beer
2208.20.19	Spirits
2208.20.99	Spirits
2208.30.90	Whiskies
2208.40.90	Spirits
2208.60.90	Spirits
2402.20.00	Cigarettes containing tobacco

Passed in Parliament this first day of July, two thousand and twenty-one.

FIONA KALEMBA  
*Clerk of Parliament*