



Malawi Revenue Authority

PUBLIC NOTICE

DETERMINATION OF THE VALUE FOR DOMESTIC EXCISE ON LOCALLY MANUFACTURED GOODS

The Malawi Revenue Authority (MRA) is mandated to administer Excise Tax under the provisions of section 82 (d) of the Customs & Excise Act.

Excise Tax consists of two components. The first is the Domestic Excise Tax that is levied on selected locally manufactured products and services. The second is Import Excise that is levied on some products at the point of importation into Malawi.

MRA would like to remind the public that, as provided for by the law, the basis of charging Domestic Excise Tax for locally manufactured products is

“The price, which shall include any duty payable other than Excise and VAT, and the cost of any ordinary or proper packaging, other than packaging of opaque beer, which the goods would fetch, at the time and place of delivery from the premises of the licence holder, or a sale by the licenced person to a buyer independent of him; and in case of goods imported into Malawi, the price which shall include any customs duty payable other than Excise and VAT”.

This is in accordance with the second schedule, to the Customs and Excise Tariff Order.

Kindly note that excise tax that applies on locally manufactured goods also applies on similar imported goods at the same rate.

The public should take note of this reminder. For more information, contact **Messrs Steven Kapoloma** on **0888 986 200** or **Steve Elisa** on **01 831 725**

Tom Gray Malata
COMMISSIONER GENERAL