

The Malawi Gazette Supplement, dated 30th June, 2021, containing Regulations, Rules, etc. (No. 19A)

GOVERNMENT NOTICE No. 36

CUSTOMS AND EXCISE ACT

(CAP 42:01)

CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 2021.

IN EXERCISE of powers conferred by section 175 of the Customs and Excise Act, I, FELIX LAFIEL MLUSU, Minister of Finance, make the following Regulations—

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 2021 and shall come into operation on 1st July, 2021. Citation and Commencement

2. The Customs and Excise Regulations (hereinafter referred as the “principal Regulations”) are amended in regulation 98C— Amendment of regulation 98C to Cap. 42:01 sub. leg. p 79
(a) in subregulation (1), by deleting the word “cigarettes”, appearing immediately after the words “distributor of” and substituting therefor the words “excisable goods”; and

(b) in subregulation (2), by deleting the word “cigarettes”, appearing immediately after the words “distributor of” and substituting therefor the words “excisable goods”.

3. The principal Regulations are amended, in Regulation 98D, by deleting the word “cigarette” and substituting therefor the words “excisable goods”. Amendment of Regulation 98D of the principal Regulations

4. The principal Regulations are amended, by revoking regulation 98F and replacing therefor with the following new regulation 98F— Replacement of Regulation 98F of the principal Regulations

“Procedure for obtaining excise tax stamp

98F.—(1) Excisable goods, set out in the Tenth Schedule, manufactured or imported into the country shall be affixed with an excise tax stamp of a type and in a manner specified by the Commissioner General.

(2) Any person duly registered in accordance with regulation 98A may apply to the Commissioner General for excise tax stamps for the purpose of affixing on excisable goods.

(3) The application in subregulation (1) shall be in the format of Form ETS1, set out in the Eleventh Schedule, and accompanied by the prescribed application fees.

(4) Only properly completed applications shall be accepted by the Commissioner General and any application with inaccurate or incorrect information shall not be accepted and shall be returned to the applicant.

(5) Upon approval of the quantities ordered and receipt of payment for the stamps from a duly licensed manufacturer or importer, the Commissioner General shall inform the designated printer, in writing, to print and deliver the excise tax stamps to the manufacturer or importer of excisable goods intended for consumption in Malawi.

(6) The designated printer referred to in subregulation (4) shall only print excise tax stamps at the written request of the Commissioner General.

(7) The printer shall consign the excise tax stamps directly to the approved licensed person who applied for the excise tax stamps, anywhere in the world within the agreed time frame and notify the Commissioner General, in writing, of the number of excise tax stamps supplied to the licensed or approved person within two days of dispatch.

(8) Where the excise tax stamps in subregulation (6) are to be consigned to a person other than the licensed importer, the importer shall inform the Commissioner General in writing where the excise tax stamps should be delivered.

(9) The approved licensed manufacturer, distributor or importer shall ensure that every item or package of excisable goods is affixed with an excise tax stamp prior to importation, distribution or sale in Malawi.”.

Amendment of regulation 98G of the principal Regulations 5. The principal Regulations are amended, in regulation 98G, subregulation (1), by deleting the word “cigarette” wherever it appears in that regulation and substituting therefor the word “excise”.

Amendment of regulation 98H of the principal Regulations 6. The principal Regulations are amended, in regulation 98H, sub-regulation (1), by deleting the word “cigarette” and substituting therefor the word “excise”.

Amendment of regulation 145 of the principal Regulations 7. The principal Regulations are amended, in regulation 145, by deleting the word “K10,000” and substituting therefor the word “K15,000”.

Replacement of regulation 148 of the principal Regulations 8. The principal Regulations are amended, by revoking regulation 148 and replacing therefor a new regulation 148 as follows—

“Destination inspection fee 148. For purposes of customs inspection, the Commissioner General may charge a destination inspection fee of K35,000.”.

Replacement of regulation 149 of the principal Regulations 9. The principal Regulations are amended, by revoking regulation 149 and replacing therefor a new regulation 149 as follows—

“Minimum g 149. The minimum threshold value for entry of goods under threshold for Customs Declaration Form (Form 12) shall be K500,000.” entry of b goods

10. The principal Regulations are amended, by inserting a new regulation 150 as follows—

Insertion of new regulation 151 of the principal Regulations

“Minimum 151. The minimum threshold value for entry of goods under threshold for COMESA simplified trade regime entry of goods under COMESA simplified trade regime

11. The principal Regulations are amended, in the Eighth Schedule—

Amendment of Eighth Schedule of the principal Regulations

(a) in Part I, paragraph 16, by deleting the words “K5,000” and “K2,500” and substituting therefor, the words “K150,000” and “K75,000”, respectively;

(b) in Appendix A, Part I, by deleting the paragraphs—

(i) under the heading “ALCOHOLIC BEVERAGES MANUFACTURING INDUSTRY”, tariff subheading 3920.49.00 and corresponding entries in columns 2, 3, 4, and 5;

(ii) under the heading “AUDIO SOUND RECEPTION APPARATUS MANUFACTURING INDUSTRY”, tariff subheadings 3920.91.10, 3920.91.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(iii) under the heading “CANDLES, POLISHES AND SKIN LOTIONS MANUFACTURING INDUSTRY: (3) SKIN LOTIONS AND COSMETICS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.91, 3920.10.99, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(iv) under the heading “DENTAL OR ORAL HYGIENE PREPARATIONS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.91, 3920.10.99, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(v) under the heading “EDIBLE FATS AND OILS MANUFACTURING Industry”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90 and corresponding entries in columns 2, 3, 4, and 5;

(vi) under the heading “FISHING FLY MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90, 3921.11.10, 3921.11.90, 3921.12.10, 3921.12.91, 3921.12.99, 3921.13.10, 3921.13.90, 3921.14.10, 3921.14.90, 3921.19.10, 3921.19.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2,3,4, and 5;

(vii) under the heading “FOOD MANUFACTURING INDUSTRY:

(A) (1) BISCUITS AND SNACKS MANUFACTURING”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90, 3921.11.10, 3921.11.90, 3921.12.10, 3921.12.91, 3921.12.99, 3921.13.10, 3921.13.90, 3921.14.10, 3921.14.90, 3921.19.10, 3921.19.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(B) (2) MEAT PRODUCTS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90 and corresponding entries in columns 2, 3, 4, and 5; and

(C) (4) DAIRY PRODUCTS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10,

3920.99.90 and corresponding entries in columns 2, 3, 4, and 5;

(viii) under the heading “FURNITURE MANUFACTURING INDUSTRY”, tariff subheadings 3921.11.10, 3921.11.90, 3921.12.10, 3921.12.91, 3921.12.99, 3921.13.10, 3921.13.90, 3921.14.10, 3921.14.90, 3921.19.10, 3921.19.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(ix) under the heading “MATCH MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2, 3, 4, and 5;

(x) under the heading “MEDICAL APPARATUS MANUFACTURING INDUSTRY”, the entries in column 1 and corresponding entries in columns 2, 3, 4 and 5;

(xi) under the heading “PLASTIC PRODUCTS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90, 3920.20.10, 3920.20.90, 3923.21.10, 3923.30.10, 3923.50.10, 3923.50.90 and corresponding entries in columns 2, 3, 4, and 5;

(xii) under the heading “PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING INDUSTRY”, tariff subheadings 3920.99.10, 3920.99.90 and corresponding entries in columns 2, 3, 4, and 5;

(xiii) under the heading “PRINTING, PUBLISHING AND BOOK BINDING INDUSTRY”, the entries in column 1 and corresponding entries in columns 2, 3, 4 and 5;

(xv) under the heading “REFRIGERATOR AND REFRIGERATING EQUIPMENT MANUFACTURING INDUSTRY”, tariff subheadings 3920.43.10, 3920.43.90, 3920.49.00, 3921.12.99 and corresponding entries in columns 2, 3, 4, and 5;

(xvi) under the heading “SANITARY PRODUCTS MANUFACTURING INDUSTRY”, tariff subheadings 3921.90.10, 3921.90.90, 3923.21.10 and corresponding entries in columns 2, 3, 4, and 5;

(xvii) under the heading “SOAPS AND SOAP SUBSTITUTES MANUFACTURING INDUSTRY”, tariff subheadings 3401.20.20, 3921.12.91, 3921.12.99, 3921.13.10, 3921.13.90, 3921.14.10, 3921.14.90, 3921.19.10, 3921.19.90, 3921.90.10, 3921.90.90 and corresponding entries in columns 2,3,4, and 5; and

(xviii) under the heading “TOBACCO PRODUCTS MANUFACTURING INDUSTRY”, tariff subheadings 3921.11.10, 3921.11.90, 3921.12.91,3921.12.99, 3921.13.10, 3921.13.90, 3921.14.10, 3921.14.90, 3921.19.10, 3921.19.90, 3921.90.10, 3921.90.90, 3923.21.10 and corresponding entries in columns 2,3,4, and 5;

(c) by inserting, in correct alphabetical order, under Appendix A, Part II, the heading “MEDICAL APPARATUS MANUFACTURING INDUSTRY” with the entries in column 1 and corresponding entries in columns 2, 3, 4 and 5 as shown hereunder _____

2207.10.90	Alcohol	Free Free Free
2804.61.00	Silicon	Free Free Free
2901.29.00	Heptane	Free Free Free
2902.11.00	Cyclo-Hexan	Free Free Free
2903.39.00	EO Gas	Free Free Free
2942.00.00	Anticoagulant CPDA, K2 Chemicals, K3 Chemicals, Chemicals for Blood Collecting Tubes, and Test Tubes	Free Free Free
3206.49.00	Master Batch	Free Free Free
3215.11.00,		
3215.19.00	Black and colour ink	Free Free Free
3403.99.90	Mould Spray	Free Free Free
3814.00.90	Ink solvent	Free Free Free
3821.00.00	Soya Bean Casein Borth, Fluid Thiogly Collate Medium, Lal Reagent Water, Lysate, Endotoxin, Soya Bean Casein Digestive Medium	Free Free Free

3901.20.00,
3901.30.00,
3901.90.00,
3902.10.00,
3902.20.00,
3902.30.00,
3902.90.00,
3903.11.00,
3903.19.00,
3903.20.00,
3903.30.00,
3903.90.00,
3904.10.00,
3904.21.00,
3904.22.00,
3904.30.00,
3904.40.00,
3904.50.00,
3904.61.00,
3904.69.00,
3904.90.00,
3905.12.00,
3905.19.00,
3905.21.00,
3905.29.00,
3905.30.00,
3905.91.00,
3905.99.00,
3906.10.00,
3906.90.00,
3907.10.00,
3907.20.00,

3907.30.00,		
3907.40.00,		
3907.50.00,		
3907.60.00,		
3907.70.00,		
3907.91.00,		
3907.99.00,		
3908.10.00,		
3908.90.00,		
3909.10.00,		
3909.20.00,		
3909.30.00,		
3909.40.00,		
3909.50.00,		
3910.00.00,		
3911.10.00,		
3911.90.00,		
3912.11.00,		
3912.12.00,		
3912.20.00,		
3912.31.00,		
3912.39.00,		
3912.90.00,		
3913.10.00,		
3913.90.00,		
3914.00.00	Polymers	Free Free Free
3919.90.10,		
3919.90.20,		
3919.90.90	Ink removing tape	Free Free Free
3919.90.10,		
3919.90.20,		
3919.90.90	Bopp tape	Free Free Free

3923.10.10	Kay light packing	Free Free Free
3923.21.10,		
3923.21.90	poly bag	Free Free Free
3923.29.10	Packaging Pouches	Free Free Free
3926.90.90	Micropipette, Pedia Tips, Packaging Trays	Free Free Free
4002.91.00	By-Pass/Latex Bab	Free Free Free
4005.10.00,		
4005.20.00,		
4005.91.00,		
4005.99.00	Elastomer	Free Free Free
4016.99.10,		
4016.99.90	Stopper rubber	Free Free Free
4811.41.10,		
4811.41.90	Paper tape	Free Free Free
4821.10.10	Labels	Free Free Free
7017.90.90	Glassware, Pyrogen Free Glass Test Tubes	Free Free Free
8421.39.90	Air Filters	Free Free Free
8442.50.00	Print blade	Free Free Free
9018.32.00	Needles	Free Free Free;

(d) in Appendix A, Part II, by deleting, under the heading “MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY”, tariff subheadings 3920.10.10, 3920.10.91, 3920.10.99, 3920.20.10, 3920.20.90, 3920.30.10, 3920.30.90, 3920.43.10, 3920.43.90, 3920.49.00, 3920.51.10, 3920.51.90, 3920.59.10, 3920.59.90, 3920.61.10, 3920.61.90, 3920.62.10, 3920.62.90, 3920.63.10, 3920.63.90, 3920.69.10, 3920.69.90, 3920.71.10, 3920.71.90, 3920.73.10, 3920.73.90, 3920.79.10, 3920.79.90, 3920.91.10, 3920.91.90, 3920.92.10, 3920.92.90, 3920.93.10, 3920.93.90, 3920.94.10, 3920.94.90, 3920.99.10, 3920.99.90, 3923.30.20, 3923.30.90, 3923.50.10, 3923.50.90, 3923.90.90 and corresponding entries in columns 2, 3, 4, and 5; and

(e) in Appendix A, Part II, by inserting, in correct alphabetical order, the heading “PRINTING, PUBLISHING AND BOOK BINDING INDUSTRY”, with the entries in column 1 and corresponding entries in columns 2, 3, 4 and 5 as shown hereunder—

3215.11.00,		
3215.19.00,		
3515.90.90	Printing ink	Free Free Free
3506.91.10,		
3506.91.90,		
3506.99.00	Self adhesives	Free Free Free
3704.00.99	Photographic plates	Free Free Free
3702.39.00	Photographic films in a roll	Free Free Free
3705.10.00,		
3705.90.00	Chemical preparations for printing/blank kit fix	Free Free Free
3919.90.10,		
3919.90.20,		
3919.90.90	Red tape and lamination tape	Free Free Free
4801.00.10,		
4801.00.90	News print	Free Free Free
4802.55.10,		
4802.55.90	paper	Free Free Free
4802.57.10,		
4802.57.90	Bank Paper	Free Free Free
4802.58.10,		
4802.58.90	paper and paper board	Free Free Free
4802.69.10,		
4802.69.90	Bond paper	
4804.39.00	other craft paper	Free Free Free
4805.91.00	uncoated paper	Free Free Free
4809.20.00	NCR Paper	Free Free Free
4810.19.00	Art Board, Art paper board, duplex board,	Free Free Free
	Paper and Core Board	Free Free Free
4811.41.10	Self-adhesive paper	Free Free Free
5901.10.00	Binding cloth	Free Free Free
7228.70.00	Calendar Rims	Free Free Free
7229.90.00	Calendar spiral wire and stitching wire	Free Free Free".

12. The principal Regulations are amended, by inserting, immediately after the Ninth Schedule, the following new Tenth Schedule—

Insertion of new Tenth Schedule into the principal Regulations

“TENTH SCHEDULE

(Regulation 98F)

EXCISABLE GOODS REQUIRING EXCISE TAX STAMPS

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

<i>Tariff Heading</i>	<i>Description</i>
2202.10.21	Carbonated soft drinks
2202.10.29	Carbonated soft drinks
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

13. The principal Regulations are amended by inserting, immediately after the Tenth Schedule, a new Schedule as the “Eleventh Schedule” as follows—

Insertion of new Eleventh Schedule into the principal Regulations

“ELEVENTH SCHEDULE

FORM ETS 1

(reg. 98F)

REQUISITION IN RESPECT OF EXCISE TAX STAMPS

I
being the importer/distributor/manufacturer of excisable goods namely
.....
..... duly licensed/registered under Regulation 98A of the Customs and Excise
Regulations, Registration No.
TIN hereby make a requisition for the purchase of

Excise Tax Stamps to be affixed on locally manufactured/imported excisable goods.

Estimates of products to be affixed/printed with Excise tax stamps

.....

Estimates of annual importation/production distribution

.....

Types of Excisable goods

.....

Quantity of Excise tax stamps required

.....

Name of person requesting

Position/Designation

Signature

Date

State full details of the manufacturer/foreign supplier (where stamps are to be delivered to)

Company name

Address

Contact person

Telephone number

Fax number

Email address

For official use only

MRA Order no

Supplier Ref

Checked and approved/not approved

Amount paid

Receipt no. and Date

Name

Signature

Designation of Authorising Officer

(To be filled out after notification from Printer)

No. and serial range of stamps delivered to local manufacturer	
No. and serial range of stamps delivered to foreign supplier	
Total No. of stamps issued on receipt (for current product/importation)	
Total No. of stamps issued to date	
Total No. of stamps reported spoiled/damaged	
Total outstanding/unaccounted for	
Unpaid assessments (if any) indicate from which batch of stamps.	
Delivery details, airway bill number etc.	

Reconciled by:

Name

Signature:

Designation:

Date:

Remarks:

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Made this 28th day of June, 2021.

(File No. C/RPD/6/3/3/20)

F.L. MLUSU
Minister of Finance