



**Malawi  
Revenue  
Authority**

## PUBLIC NOTICE

# IMPLEMENTATION OF DUTY-FREE WEEK

The Malawi Revenue Authority (MRA) is informing the business community and the public at large that pursuant to Section 96 (2) of the Customs & Excise Act, the Minister of Finance has declared the 23rd to the 29th of January, 2022 as Duty Free Week.

During this week, importers will be allowed to import goods, whose **Value for Duty Purpose (VDP)** does not exceed **USD3, 000**, free of any import duty, import excise and import Value Added Tax (VAT).

VDP includes the cost of the goods, freight charges, insurance and port charges. These should add up to USD3, 000 or less. Further, importers will still be required to pay **K15, 000 processing fee** and the charges of engaging a clearing agent.

Qualifying criteria include the following:

1. Only goods imported and entered for clearance during the week shall qualify for the privilege while those goods imported into the country before and after the week will not enjoy the privilege.
2. An importer shall qualify for the privilege only once during the Duty-Free Week. No importer will be allowed to do multiple clearance of goods duty free.
3. Eligible importers must have a valid **Taxpayer Identification Number (TIN)**. Only individuals with TIN will be eligible to clear goods duty free. All importers without TINs are encouraged to register for TIN before importation through the Msonkho Online on the MRA website [www.mra.mw](http://www.mra.mw). TIN registration is free. A step by step process of how to register for tax and obtain a TIN can be downloaded on the website or contact **MRA Call Centre on 672** for free to assist you register for tax and get your TIN.
4. Eligible importers shall be required to submit their National Identification Card for verification of their TIN by a Customs Officer and a copy of the same should be uploaded to the Customs declaration in Asycuda.
5. Eligible importers shall be required to produce invoices showing the value of the goods imported and duly stamped by the exporting or transit country. **NO INVOICES NO DUTY FREE CLEARANCE**. Eligible importers are required to show their travel documents such as passport or border pass.
6. Eligible importers shall be required to submit valid permits and licenses for all restricted goods with such requirements under the law. These goods include the following: **cooking oil, maize flour, cane sugar, bottled water, cement, table eggs and fresh milk**.
7. Eligible importers shall not be required to obtain prior approval to enjoy the privilege
8. Incorporated businesses shall not be allowed to import goods duty free during the week
9. Goods in temporary stores or bonded warehouses will **NOT** be allowed to enjoy duty free clearance
10. Qualifying goods shall be declared on Customs Declaration Form 12 using Customs Procedure Code 495 and the declaration shall be lodged by a Customs Clearing Agent at a fee

The Authority is further informing the business community and the public that failure to satisfy any of the above criteria shall lead to disqualification from benefiting under the duty free week.

For further details, you may contact **Chimwemwe Kawalewale** on **0888345735**, email: [ckawalewale@mra.mw](mailto:ckawalewale@mra.mw), **Patrick Chisasa** on **0882 009 920** email: [pchisasa@mra.mw](mailto:pchisasa@mra.mw) or **Mc Hizzal Kawanga** on **0888958220**, email: [mkawanga@mra.mw](mailto:mkawanga@mra.mw)

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