

Date Received

MALAWI REVENUE AUTHORITY
INCOME TAX DIVISION

Date of Issue

RETURN OF INCOME OF AN INDIVIDUAL
FOR YEAR ENDED 30th JUNE 20.....

File No.

INCOME TAX DIVISION

To:

You are required to make on this form a return of your income from sources within Malawi for the **TWELVE MONTHS ENDED 30th June, 20.....** (i.e. 1st July, 20..... to 30th June, 20.....). *The completed form must be returned to the Commissioner General, P/Bag 247, BLANTYRE, within one hundred and eighty days from the end of the year of assessment, unless you are able to show good cause why you cannot render the return within the 180 days allowed. If you require an extension, please make an immediate application to the Commissioner General, giving the reason for your request.*

Under the provisions of the Taxation Act (Cap 41:01) you are liable to heavy penalties if you fail to make a true and complete return of your income. You are also liable to a penalty if you are late in submitting your return form.

Commissioner General

BEFORE COMPLETING THIS RETURN PLEASE READ THE INSTRUCTIONS ON "HOW TO COMPLETE YOUR INCOME TAX RETURN" AT THE BACK

1. SURNAME (Block Capitals).....
2. FIRST NAMES (In Full).....
3. POSTAL ADDRESS.....
4. RESIDENTIAL ADDRESS (Plot No., Street, Town).....
 MARITAL STATUS.....
 (a) State the first name of your wife/husband.....
 (b) If marriage took place during the year: Date of Marriage.....
 Wife's Previous Surname.....
 (c) If you were widowed, divorced or separated during the year, state the date this took place.....
6. If you have not previously made a return and are not a citizen of Malawi, please state the date of your arrival in Malawi.....

**STATEMENT OF INCOME FOR THE YEAR
FROM SOURCES WITHIN MALAWI**
PLEASE COMPLETE THE APPROPRIATE SECTION IF YOU OR YOUR WIFE OR BOTH HAD ANY INCOME
DESCRIBED IN SECTION A, B, C, D AND E

A BUSINESS, TRADE, PROFESSION OR FARMING Amount
of Income

1. Nature.....
2. Carried on under name of.....
3. At (Plot No., Street, Town).....
4. Income of (a) Self K..... (b) Spouse K..... Total K.....

SIGNED ACCOUNTS TO BE ATTACHED

B EMPLOYMENT OR PENSION

Name (s) and address (es) of Employee (s) State Government Department where applicable	Period of Employment (State Dates)
Self .....	.....
Spouse .....	.....

C Details of Remuneration: (1) IN MONEY of (2) IN KIND

	of			of	
	Self	Spouse		Self	Spouse
Salary or Wages..	Quarters valued at	.....	.....
(Inc overtime)	Free use of Co. Car	.....	.....
House Allowance..	valued at ..	.....	.....
Other Allowance..	Board and Lodging	.....	.....
(Specify)	Valued at ..	.....	.....
	Water heating and	.....	.....
	Lighting valued at	.....	.....
	Other valued at ..	.....	.....
	(Specify)	.....	.....

Total from Employment; Self K..... Spouse K..... Total K.....

C RENTS (Including rent derived from letting private residences and rooms in private residences. If more than one property is let please enclose a schedule giving the required particulars.)

1. Name of Tenant..... Address of property.....
2. Let from..... to..... at gross rent of Per month total.....
3. Less: Rates
- Repairs (Furnish detailed list
- Insurance
- Interest (state to whom paid)
- Other expenses (specify)

D INTEREST AND DIVIDENDS

NAME OF SOURCE	NET AMOUNT
.....
.....
.....

E INCOME FROM OTHER SOURCES
Income from any other source in Malawi including sales of property.
Statement to be attached giving full particulars.

TOTAL .. K

DEDUCTIONS FOR THE YEAR

F PENSION FUND CONTRIBUTION AND ANNUITY PREMIUMS PAID

- F** 1. Employers' Pension Fund..... **K**
- (a) Name of Fund.....
- (b) Amount of contributions during the year K.....
2. Retirement/Self-Employed Annuity Policy.....
- (a) Name of Insurance Company.....
- (b) Premiums paid during the year K..... **K**
- (PLEASE SUPPLY PROOF OF PAYMENT - IN CASE OF (2) ABOVE)**

BUILDING SOCIETY INTEREST PAID

G (Do not complete this section if a claim has been made in Income Section C or the Building Society is not registered in Malawi) Did you pay **INTEREST** to a Building Society or moneys advanced as a security on a dwelling house owned by you? If the answer is **YES** please give the following information:

1. Situation of property.....
 2. Name of the Building Society.....
 3. Amount of Interest paid during the year K..... **K**
- (PLEASE SUPPLY PROOF OF PAYMENT)**

DONATIONS - K250 OR OVER

H Did you make a donation of K250 or more to any of the following organisations during the period? The Malawi Red Cross Society, The President's Fund for the Rehabilitation of the Handicapped in Malawi, The University Appeal Fund, The Save the Children Fund of Malawi, British Leprosy Relief Association for the Leprosy Central Project in Malawi, Royal Commonwealth Society for the Blind, Christian Service Committee of the Churches in Malawi, Malawi Council for the Handicapped, The Commonwealth Ex-service League of Malawi, The Private Hospitals Association of Malawi, Antiquities and Museums Building Fund or Malawi Against Physical Disabilities, The Kamuzu Foundation Fund, The National Commission for Children (Malawi) Fund, The Designated Schools Board, The Cheshire Homes, National Disaster Relief Fund, Habitat for Humanity Organisation, The Samaritan, The Wildlife Society of Malawi, The Childrens Fund, President Bakili Muluzi's International Appeal Fund for clean water, Bakili Muluzi Foundation for the poor, Justerini & Brooks (J & B) Circle of Malawi, World Vision Malawi, Chaitinka Maternal Care Support, Mzuzu University Trust

If you did please state:

1. Name of Organisation..... **K**
2. Amount of the donation K.....

MEMBERSHIP SUBSCRIPTIONS

I Do you subscribe to a trade, technical or professional association? If so please state -

Name of Association.....

Amount of Subscription made during the year K..... **K**

TOTAL DEDUCTIONS

MISCELLANEOUS INFORMATION FOR THE YEAR

RENT, ETC., PAID

(a) Did you make any payment during the year for Board and/or Lodging or rent of a house, flat or room (s) within MALAWI other than Government Quarters?.....

(b) If so, give particulars in the space below or attach a separate Statement.

	Amount Payable to nearest K	Whether board included (state "full", "partial" or "NIL")	Period Covered
TO WHOM PAYABLE			
.....			
.....			
.....			

DECLARATION

I DECLARE that this return contains a full statement of the **INCOME** of my spouse and myself and that all information is correct.

Signature:.....

Date:.....

HOW TO COMPLETE YOUR INCOME TAX RETURN

1. PERSONAL PARTICULARS

Page 1 calls for personal particulars and should be completed appropriately.

2. INCOME

Page 2 is divided into sections A, B, C, D and E different types of income being provided for each section. Please complete the section appropriate to your income.

Complete the Section as follows-

(a) Section A Business, Trade, Profession or Farming

Line 1 Nature:

Describe your business, e.g. "General Dealer" or "Tobacco Farmer".

Line 2 Carried on under name of

If you do not carry it on in your own name, give the trade name, e.g. "The Modern Grocery Store"

Line 3 At (Plot No, Street, Town)

Give the full address of the place where business is carried on from.

Line 4 Income

Indicate the space provided the income or loss of your business of that of your spouse.

You should enclose a copy of your accounts showing how you arrive at the profit or loss returned.

(b) Section B. Employment or Pension

Give the name of your employer and the period employed if this is less than a full year. Do the same for your spouse if she/he is employed. Your income includes cash and benefits in kind. Read carefully the items in the second-part of the section and enter the amounts or value received. Do the same for your spouse if he/she is employed. Add up the total and enter in the spaces provided for you under "Self" and for your Spouse under "Spouse"
Add the two figures to get a combined total of your income and that of your Spouse where applicable.

(c) Section C. Rents

If you let a house or rooms in a house, furnished or unfurnished, you must complete this section..

Line 1 Give the name of person who pays you rent and the address of the house.

Line 2 Show the period of letting and rent per month with the total received in the year. Any premium must also be included.

Line 3 Onwards.

You are entitled to claim expenses of the letting. Enter the details under each head. If space is not sufficient on the form please give full details on a separate sheet and enclose it with the forms, entering the total net income only on the form.

(e) Section E. Other Income

If you received any other income not described in section A to D, give details in this section. Examples of such income are-

Income from any settlement made for your minor children:

Income from a Trust or from the estate of a deceased person, and

Annuities.

If you are in doubt as to whether any item should be included, please ask the Income Tax Division to advise you.

3. DEDUCTIONS

Page 3 is divided into sections F to I each section providing for a space for claiming deductions you want taken into account in arriving at your taxable income. Please complete the appropriate section and ensure to provide proof of payment

4. DECLARATION

Read the declaration carefully and if you are satisfied that your return is fully completed, sign it and give the date of your signature.

4. PLEASE NOTE: Failure to make a full and complete return may involve you in penalties or additional tax.

This return must be sent in within 180 days unless you have asked the Commissioner General for further time and this has been agreed.