Application for Registration for Income Tax, Value Added Tax and Turnover Tax

All information must be completed fully and in Block Letters. Leave blank where the required information is not relevant to your organization (to be completed when it becomes relevant). The completed form should be hand delivered to the Taxpayer Service Section of Domestic Taxes Office of MRA nearest to you.

Reason for filling the registration form (tick where applicable)

☐ New application - complete all applicable fields

☐ Updating information - complete the TPIN in the box below and fill in the changed/new information.

TPIN

1.0 Taxpayer and Business details.

1.1 Full Names of the Person to be registered (See Note 1) __________________________________________ (If individual, start with surname)

1.2 Trading Name (See Note 2) _________________________________________________________________

1.3 Business Registration Number ____________________________________________________________________________

1.4 Business Registration Date __________________________________________________________________________

1.5 Which other registration authorities is/are the business(es) registered?

_____________________________________________________________________________________________________________

1.6 Primary sector/nature of business (See note 3)

_____________________________________________________________________________________________________________

1.7 Other nature of business

_____________________________________________________________________________________________________________

1.8 Type of business to be Registered (Mark box)

<table>
<thead>
<tr>
<th>Limited Company</th>
<th>Sole Proprietor</th>
<th>Partnership</th>
<th>Club</th>
<th>Ecclesiastical Body</th>
<th>Other</th>
</tr>
</thead>
</table>

If other, specify: ______________________________________________________________________________________

1.9 If Sole proprietorship provide:

Nationality ____________________________________________________________________________________________

Date of birth __________________________________________________________________________________________

1.10 If Limited Company, provide place of incorporation

____________________________________________________________________________________________________________

1.11 If Ecclesiastical Body, provide other Source(s) of income

____________________________________________________________________________________________________________

1.12 If Partnership provide name(s) of partner(s) ____________________________________________________________

____________________________________________________________________________________________________________
1.13 If you have any associated businesses please specify them (see note 4)__________________________________________________________

__________________________________________________________

1.14 Commencement date____________________________________________________

1.15 Accounting date____________________________________________________

1.16 Full postal address of principal place of business

____________________________________________________________________

1.17 Location / physical address of main premises

____________________________________________________________________

1.18 Give full names and address of public officer/taxpayer representative

____________________________________________________________________

1.19 Business contacts: Phone Number ______________________ Fax Number ______________________

Email______________________________________________________________

2:0 Landlord details, if the property on the above address is rented:

2.1 Landlord Names__________________________________________________ TPIN____________________

2.2 Landlord Full Address____________________________________________

2.3 Landlord’s Contact Number________________________________________

3:0 Details of applicant

3.1 Name of person making application_______________________________

3.2 Position (mark box) Proprietor Partner Director Company Secretary Public Officer Authorized Officer

3.3 Contact phone Number of person making application ______________________ Email address________________

4:0 Details of Officials (e.g. Directors, partners etc)

<table>
<thead>
<tr>
<th>Official’s Name</th>
<th>TPIN</th>
<th>Date appointed</th>
<th>Address</th>
<th>Non Resident in Malawi (Tick if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
5:00 Banking Details

<table>
<thead>
<tr>
<th>Bank Name</th>
<th>Branch</th>
<th>Account Number</th>
<th>Account Type</th>
<th>Account Name</th>
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<tbody>
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</tbody>
</table>

6:0 Tax types the business is to be registered for (mark box)

For each tax selected, provide the start date

<table>
<thead>
<tr>
<th>TAX</th>
<th>INCOME TAX</th>
<th>PAYE</th>
<th>WHT</th>
<th>FBT</th>
<th>VAT</th>
<th>TT</th>
<th>NRT</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE STARTED</td>
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</tbody>
</table>

6:1 If you are also registering for PAYE, state the number of employees and attach the details of their emoluments (for those that will be paid a monthly rate in excess of K10,000) on Form P4

Number of employees: ________________

6:2 If you are also registering for FBT, state the nature of fringe benefits provided and the number of employees to whom the benefits are provided

<table>
<thead>
<tr>
<th>Nature of fringe benefit</th>
<th>Number of persons enjoying the benefit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
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<td>2.</td>
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<td>3.</td>
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<td>6.</td>
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<td>7.</td>
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</tbody>
</table>

6.3 If you are also registering for withholding tax tick the nature of payments from which you will be withholding tax

- Royalties
- Rent
- Supplies
- Food Stuff
- Others
- Commission
- Carriage and haulage
- Tobacco and other products
- Bank Interest
- Contractors and Subcontractors
- Public Entertainment
- Casual labor or Services
- Fees

7:0 Details of capital

7:1 Total capital invested _______________________________________________________

7:2 Source of capital invested _____________________________________________________

3
8: 0 Details of turnover

8:1 Annual turnover of VAT taxable supplies

Actual turnover in the past twelve months

Expected turnover in the next twelve months

8:3 If the figures above are less than K6, 000,000, provide the actual turnover for the past four quarters:

<table>
<thead>
<tr>
<th>Quarter ending</th>
<th>Turnover</th>
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<tbody>
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</table>

8:4 Annual turnover of exempt supplies in the next twelve months

8:5 Current value of stock: Purchases and expenses

9:0 Branch details (if more than one branch, attach additional information on this section)

9:1 Branch Name

9:2 Branch full address

9:3 Location

9:4 Branch Telephone Number

9:5 Name of Contact Person for the branch

9:6 Taxes that will be operated separately by the branch (tick in appropriate box)

<table>
<thead>
<tr>
<th>WHT</th>
<th>VAT</th>
<th>FBT</th>
<th>PAYE</th>
</tr>
</thead>
<tbody>
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<td></td>
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</table>

10:0 Provide the Landlord details, if the business premises of the branch(es) is being rented:

10:1 Landlord Full Address

10:2 Landlord’s Contact Number

11:0 Declaration and Application

I,

a) hereby declare that the particulars and statements given on this form and attachments are true and complete

b) hereby apply for registration under the provisions of the Taxation Act (Cap 41:01) / VAT ACT (No.7 of 2005)

Signed ___________________________ Date ___________________________

12:0 Notes and Clarifications

1. Person includes individual, a partnership, a company, a corporation, a trust, a club, a society, an association, an organization and a public authority.

2. The trading name under which the business operates e.g. XY LTD, VXZY WHOLESALERS. If you operate under several trade names, state all of them.

3. Nature/sector of business refers to principal activities of the business e.g. manufacturing, construction etc.

4. Associated business is any related business.

5. The branches will be allocated extended TPINs where they operate the other taxes separately.

6. Details of officials include the capacity of the official for the business e.g. director, partner etc.

12:00 Abbreviations

TPIN - Taxpayer Identification Number  FBT - Fringe Benefits Tax  TT – Turnover Tax  NRT - Non Resident Tax

VAT - Value Added tax  WHT - Withholding Tax  PAYE - Pay As You Earn