



MALAWI REVENUE AUTHORITY
INCOME TAX DIVISION
P.A.Y.E. REGISTRATION OF EMPLOYERS

For official use

Regd. No.	
P.2	
P.3	
P.5	
A/c	

(Please read the notes overleaf before completing this form)

FORM P.1

1. DETAILS OF EMPLOYER (OR BRANCH EMPLOYER)

- (a) Trade Name.....
- (b) Names (s) of employer (in full).....
- (c) Business address.....
.....
- (d) Postal address.....
.....
- (e) Business Telephone number.....

2. EMPLOYER'S REPRESENTATIVE (see note 2 overleaf)

- (a) Name (in full).....
- (b) Address.....

3. BRANCHES OF EMPLOYER'S ACTIVITIES (see Note 3 overleaf)

- (a)..... Will each branch be registered as a separate employer?

- (b).....

YES	NO
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Delete the answer which does not apply.

- (c).....
.....

If you have no branches write "NIL" above. If the answer is "YES" complete a separate Form P.1 for each branch and submit with main form.

4. (This section to be completed only where a "Branch Employer" is separately registered.)

State trade name and address of Head Office.....
.....

5. EMPLOYEES (See note 4 overleaf)

State the approximate number of employees in your employ who will be paid at a yearly rate
 In excess of K.....

I declare that the information given above is correct and complete.

Date.....,20.....

.....
 Employer or Employer's Representative

NOTICES TO BE READ BEFORE COMPLETING THE FORM OVERLEAF

1. The form should be completed by all employers in business who pay any of their employees salaries or wages at a yearly rate in excess of K..... and must be sent to the Commissioner general, Private Bag 247, Blantyre, within 14 days of first employing such person.

2. **Employer's Representative**

- (a) The person chosen can be the employer himself if he wishes. If any person other than the employer is chosen, he should be the person who is responsible for the payment of salaries and wages, such as the manager for example. In the case of a company, the "Employer's Representative" would normally be the public officer of the company.
- (b) The "Employer's Representative" (the approval of whose appointment will be at the discretion of the Department of Taxes) will be the person who is responsible for the operation of the P.A.Y.E. Scheme, the deduction of the tax due, and the remittance of such tax to the Commissioner General at weekly or monthly intervals.
- (c) The "Employer's Representative" will be responsible for keeping the information filed with the Income Tax Division up-to-date. Any changes of address, etc or the cessation of the employers activities should be notified (on the Form P3 which will be provided) within 14 days of any such change.

3. **Branches of Employer's activities**

If you have a branch or branches of your business at separate address from your main centre, you may arrange for the payment of salaries and wages from a central point in which case only one Form P.1 should be completed. If, however, each branch is responsible for the payment of its own salaries and wages, a separate Form P.1 should be completed for each branch, with a separate "Employer's Representative" for each branch..

4. **Employees**

Enter in question 5 overleaf the approximate number of employees in your employment who are expected to receive salaries or wages in excess of K..... for the year.