



**Malawi
Revenue
Authority**

PUBLIC NOTICE

REMINDER TO PAY TAXES AND SUBMIT TAX RETURNS DUE IN AUGUST 2022

The Malawi Revenue Authority (MRA) is reminding valued taxpayers to honour their obligations by paying taxes and submitting tax returns due in the month of August 2022. The due dates for payment of taxes and submission of returns are as follows:

TAX PAYMENT

TAX TYPE	DUE DATE
Pay As You Earn	14th August, 2022
Withholding Tax	14th August, 2022
Fringe Benefits Tax	14th August, 2022
Domestic Excise	20th August, 2022
Presumptive Tax	20th August, 2022
Value Added Tax	25th August, 2022
Provisional Tax	25th August, 2022
Income Tax	31st August, 2022 (<i>Accounting date 31st February</i>)

RETURN SUBMISSION

- **Pay As You Earn (PAYE), 14th August, 2022.** Should be accompanied by Form P12 and P12A
- **Withholding Tax, 14th August, 2022.** Should be accompanied by forms WTF1 & 2
- **Fringe Benefits Tax, 14th August, 2022.** Should be accompanied by forms FBT 2
- **Domestic Excise, 20th August, 2022.** Should be accompanied by Form 32 for goods and Form 32A for services
- **Presumptive Tax, 20th August, 2022.** Should be accompanied by Presumptive Tax return
- **Value Added Tax, 25th August, 2022.** Should be accompanied by form VAT3
- **Provisional Tax, 25th August, 2022.** Should be accompanied by form PTF 1 and PTF 2
- **Income tax, 31st August, 2022** for all those taxpayers whose accounting date is 31st February. Should be accompanied by ITF1 for sole traders or partnerships and ITF12 for limited companies

TEVET LEVY

The Authority is reminding all employers that Tevet Levy and Employers' Data Form for the year **2020/21** was due on **1 April 2022**. Failure to remit the levy by the due date attracts **20%** of the unpaid amount.

CUSTOMS & EXCISE

Duty is payable upon importation of goods into Malawi. If goods are imported into the country through transit bond on Transit document 1 (T1) and kept in a temporary store, duty is due within 10 days from the day the goods were deposited in the Temporary Stores. Customs duties can also be paid prior to the arrival of goods at the border.

REMINDER TO ALL TAXPAYERS AND THE BUSINESS COMMUNITY

MRA further wishes to remind all taxpayers and the business community that it is their obligation and responsibility to settle their tax liabilities on time. Any delay or failure to remit the taxes would result in MRA requesting you to pay the taxes due plus penalties in accordance with the Law.

Kindly, note that you can submit your tax returns at your nearest Domestic Taxes offices and Customs & Excise stations at **Chitipa, Nsanje, Mwanza, Liwonde, Chiponde and Muloza**. Please, note that failure to submit a tax return when due is an offence punishable by the VAT Act and the Taxation Act.

**John S. Biziwick
COMMISSIONER GENERAL**