



Malawi Revenue Authority

PUBLIC NOTICE

REMINDER TO SUBMIT TAX RETURNS AND PAY TAXES DUE IN JANUARY 2021

The Malawi Revenue Authority (MRA) is reminding valued taxpayers to honour their obligations by submitting tax returns and paying taxes due in the month of January 2021. The tax returns and payment due dates are as follows:

TAX PAYMENT

TAX TYPE	DUE DATE
Pay As You Earn	14th January, 2021
Withholding Tax	14th January, 2021
Fringe Benefits Tax	14th January, 2021
Domestic Excise	20th January, 2021
Turnover Tax	20th January, 2021
Value Added Tax	25th January, 2021
Provisional Tax	25th January, 2021
Income Tax	31st January, 2021 (Accounting date 31st August)

RETURN SUBMISSION

- **Pay As You Earn (PAYE), 14th January, 2021** and should be accompanied by **Form P12 and P12A**
- **Withholding Tax, 14th January, 2021** and should be accompanied by forms **WTF1 & 2**
- **Fringe Benefits Tax, 14th January, 2021** and should be accompanied by forms **FBT 1 and 2**
- **Domestic Excise, 20th January, 2021** and should be accompanied by **Form 32** for goods and **Form 32A** for services
- **Turnover Tax, 20th January, 2021** and should be accompanied by **TOT** return
- **Value Added Tax, 25th January, 2021** and should be accompanied by form **VAT3**
- **Income tax, 31st January, 2021** for all those taxpayers whose accounting date is **31st August**.

TEVET LEVY

The Authority is reminding all employers that Tevet Levy and Employers' Data Form for the year 2019/20 was due on **1 July 2020**. 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. 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