



Malawi Revenue Authority

PUBLIC NOTICE

REMINDER TO SUBMIT TAX RETURNS AND PAY TAXES DUE IN MAY 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 May 2021. The tax returns and payment due dates are as follows:

TAX PAYMENT

| TAX TYPE | DUE DATE |
|------------------------|-------------------------------------------------------------|
| Pay As You Earn (PAYE) | 14th May, 2021 |
| Withholding Tax (WHT) | 14th May, 2021 |
| Domestic Excise | 20th May, 2021 |
| Turnover Tax (TOT) | 20th May, 2021 |
| Value Added Tax (VAT) | 25th May, 2021 |
| Income Tax | 31st May, 2021 <i>(Accounting date is 30th November)</i> |

RETURN SUBMISSION

- **Pay As You Earn (PAYE), 14th May, 2021.** Should be accompanied by Form P12 and Form P12A.
- **Withholding Tax, 14th May, 2021.** Should be accompanied by forms WTF1 & 2.
- **Domestic Excise, 20th May, 2021.** Should be accompanied by Form 32 for goods and Form 32A for services.
- **Turnover Tax, 20th May, 2021.** Should be accompanied by TOT return
- **Value Added Tax, 25th May, 2021.** Should be accompanied by form VAT3
- **Income Tax, 31st May, 2021** for all taxpayers whose accounting date is 30th November. Should be accompanied by ITF1 for sole traders or partnerships and ITF12 for limited liability companies.

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 through transit bond on Transit document (T1) and kept in a Temporary Store, duty is due within 10 days from the day the goods are deposited in the Temporary Store. 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 settle taxes results in penalties in accordance with the Tax Law.

Kindly, note that tax returns can be submitted at the nearest Domestic Taxes offices across the country and at Customs & Excise stations at Chitipa, Nsanje, Mwanza, Liwonde, Chiponde and Muloza. Failure to submit a tax return when due is an offence punishable by the Taxation VAT Act and the VAT Act.

John S. Biziwick
COMMISSIONER GENERAL