



Malawi Revenue Authority

PUBLIC NOTICE

REMINDER TO SUBMIT TAX RETURNS AND PAY TAXES DUE IN OCTOBER 2019

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 October 2019. The tax returns and payment due dates are as follows:

TAX PAYMENT

TAX TYPE	DUE DATE
Pay As You Earn	14th October, 2019
Withholding Tax	14th October, 2019
Domestic Excise	20th October, 2019
Turnover Tax	20th October, 2019
Value Added Tax	25th October, 2019
Income Tax	30th October, 2019 (Accounting date 30th April)

RETURN SUBMISSION

- **Pay As You Earn (PAYE), by 14th October, 2019** and should be accompanied by Form P12 and P12A
- **Withholding Tax, by 14th October, 2019** and should be accompanied by forms WTF1 & 2
- **Domestic Excise, by 20th October, 2019** and should be accompanied by Form 32 for goods and Form 32A for services
- **Turnover Tax, 20th by October, 2019** and should be accompanied by TOT return
- **Value Added Tax, 25th by October, 2019** and should be accompanied by Form VAT3
- **Income Tax, 30th October, 2019** for all those taxpayers whose accounting date is 30th April.

TEVET LEVY

The Authority is reminding all employers that Tevet Levy for the year 2019/20 is due on **1st 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. Failure to submit a tax return when due is an offence punishable by the VAT Act and the Taxation Act.

Tom Gray Malata
COMMISSIONER GENERAL

