



**Malawi
Revenue
Authority**

PUBLIC NOTICE

REQUIREMENT FOR A TAX CLEARANCE CERTIFICATE (TCC) ON ETHANOL PURCHASES

The Malawi Revenue Authority (MRA) is informing the business community and the public of the requirement for a Tax Clearance Certificate (TCC) on Ethanol purchases. The requirement for a TCC on Ethanol purchases is aimed at increasing tax compliance in the Ethanol industry and will become effective on 1st April 2023 following amendment to the Fifteenth Schedule of the Taxation Act.

A TCC is a transaction-based written confirmation from MRA that a person's tax affairs are in order at the date of issue of the certificate. The TCC states that an individual or corporation has no tax due and it may be issued for all taxes or for a tax or taxes specified by the business.

A person requiring a TCC shall apply in writing for such certificate either by himself or through his representative or agent to the Commissioner General and justify why a TCC is required.

A TCC shall be issued by the Commissioner General only where conditions as may be prescribed by the Commissioner General are satisfied. Such conditions shall include the following;

- **Evidence that the applicant is a registered taxpayer, except where the applicant is not subject to, or is exempt from, income tax**
- **The applicant must submit his income tax returns**
- **The applicant should not have any outstanding income tax**

The Authority is therefore advising the business community, the public and taxpayers in the Ethanol industry to take note of the requirement for a TCC on ethanol purchases. It is an offence under the Taxation Act to make transactions without a TCC when it is required and offenders will be penalized.

**John S. Biziwick
COMMISSIONER GENERAL**