

**The Malawi Gazette Supplement, dated 19th January, 2024, containing  
Regulations, Rules, etc. (No. 1A)**

GOVERNMENT NOTICE No. 1

**CUSTOMS AND EXCISE ACT  
(CAP. 42:01)**

**CUSTOMS AND EXCISE (EXCISE TAX STAMPS) REGULATIONS, 2024  
ARRANGEMENT OF REGULATIONS**

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IN EXERCISE of the powers conferred by section 175 of the Customs and Excise Act, I, SIMPLEX CHITHYOLA, Minister of Finance and Economic Affairs, make the following Regulations\_\_

Citation	1. These Regulations may be cited as the Customs and Excise (Excise Tax Stamps) Regulations, 2024.
Interpretation	<p>2. In these Regulations, unless the context otherwise requires—</p> <p>“authorized officer” means an officer authorized by the Commissioner General for purposes of these Regulations;</p> <p>“Contractor” means a person appointed by the Commissioner General to print and supply excise tax stamps, supply, install, configure, test, commission, support and maintain the System and do any other things as may be directed by the Commissioner General;</p> <p>“manufacture”, in relation to—</p> <p style="padding-left: 40px;">(a) locally manufactured goods liable to excise tax, includes—</p> <p style="padding-left: 80px;">(i) the production of excisable goods;</p> <p style="padding-left: 80px;">(ii) any intermediate or uncompleted process in the production of excisable goods; or</p> <p style="padding-left: 80px;">(iii) the distilling, rectifying, compounding, or denaturing of spirits; and</p> <p style="padding-left: 40px;">(b) imported goods, shall be as defined in the relevant trade agreements;</p> <p>“package” means a packet, bottle or similar retail unit of excisable goods specified under these Regulations;</p> <p>“production facility” means a facility at which goods are manufactured; and</p> <p>“System” means the Electronic Tax Stamps Management System and its components which enables ordering of excise tax stamps, application of stamps on excisable goods, storing information, producing reports, transmitting data from production line to the Commissioner General, activation of stamps, tracking and tracing, authentication of stamps and production control.</p>
Appointment of Contractor Cap. 37:03	<p>3.—(1) The Commissioner General shall appoint a Contractor to—</p> <p style="padding-left: 40px;">(a) design, develop, install, configure, test, commission, support and maintain the System; and</p> <p style="padding-left: 40px;">(b) print and supply excise tax stamps.</p> <p>(2) The Contractor appointed under subregulation (1) shall not issue any excise tax stamps required under these Regulations, unless requested, in writing, by the Commissioner General to do so.</p>
Excisable goods to be affixed with excise tax stamps	4. A person who manufactures, distributes or imports excisable goods set out in the <i>First Schedule</i> , shall affix, on all excisable goods, with an excise tax stamp in a manner specified by the Commissioner General.
Features of excise tax stamp	<p>5. An excise tax stamp affixed under regulation 4 shall—</p> <p style="padding-left: 40px;">(a) be paper-based or a secure direct mark;</p>

- (b) be compatible with the product on which they are applied; and
- (c) have specifications that—
  - (i) deter counterfeiting;
  - (ii) facilitate tracking of the stamps and excisable goods along the supply chain;
  - (iii) enable accounting for manufactured or imported excisable goods; and
  - (iv) facilitate any persons in the supply chain to authenticate the stamps and excisable goods.

6. A manufacturer, distributor or importer of excisable goods shall, at least sixty days before the beginning of the month in which the manufacturer, distributor or importer will require excise tax stamps, provide to the Commissioner General, a forecast of the quantities of excise tax stamps which the manufacturer, distributor or importer, intends to use in each month for the subsequent six months.

Forecast of consumption

7.—(1) A person duly registered in accordance with regulation 98A of the Customs and Excise Regulations shall submit an application for excise tax stamps to the Commissioner General, in the form set out in the *Second Schedule*.

Application for, and issuance of, excise tax stamps  
Cap.42:01 sub.leg. p.79

(2) An application under subregulation (1) shall be submitted, through the System, at least forty-five days before the manufacture, distribution or importation of the excisable goods.

(3) Notwithstanding subregulation (2), an importer of excisable goods, whose annual turnover does not exceed K12, 500, 000.00 shall apply for the excise tax stamps at least three days before the importation of the excisable goods.

(4) On the approval of an application by the Commissioner General, the manufacturer, distributor or importer of excisable goods shall be required to pay to the Commissioner General, the excise tax stamp fees set out in the *Third Schedule*.

(5) The Commissioner General shall—

- (a) only accept completed applications; and
- (b) return, to the applicant, any application with inaccurate information.

(6) The Commissioner General shall, within five days of receipt of the application under subregulation (1), where—

(a) he approves the quantities ordered and has received the fee payable pursuant to subregulation (4), inform the Contractor, in writing, to issue the excise tax stamps to the manufacturer, distributor or importer of excisable goods intended for consumption in Malawi; or

- (b) the applicant has—
  - (i) not fully accounted for excise tax stamps previously issued to him;

- (ii) not fully paid for excise tax stamps previously issued to him; or
- (iii) failed to fully comply with the provisions of the Act, relating to filing of returns and payment of excise duty and tax, refuse to issue the excise tax stamps.

Marking of product packages

8. A manufacturer, distributor or importer of excisable goods shall conspicuously mark on each package of excisable goods, as appropriate for the type of package, by a process of printing using the System with legible and indelible security ink or affixing an excise tax stamp, with codes that shall enable authentication, production accounting, tracking and tracing of the goods.

Place and time of affixing, declaration of excise tax stamps and the printing of digital stamps on excisable goods.

9.—(1) A person shall affix excise tax stamps on excisable goods, in the manner specified by the Commissioner General—

- (a) in case of locally manufactured goods, at the production facility immediately after packaging;
- (b) in the case of imported goods, at a place approved by the Commissioner General, within five days of the clearance for importation of the goods for home use; and
- (c) in any other case, at a place appointed by the Commissioner General.

(2) Notwithstanding subregulation (1)(b), the Commissioner General may allow excise tax stamps on imported excisable goods to be affixed at the production facility in the exporting country.

(3) A person shall not remove excisable goods from a production facility prior to affixing excise tax stamps.

(4) A manufacturer, distributor or importer of excisable goods shall declare in the System, the excise tax stamps they have used, immediately after affixing the excise tax stamps on the excisable goods or the package containing excisable goods.

Return of excise tax stamps

10.—(1) A manufacturer, distributor or importer of excisable goods shall return any unused excise tax stamps to the Commissioner General when—

- (a) the manufacturer stops manufacturing;
- (b) there are defects in the excise tax stamp sheets, coding or reels;
- (c) the importer fails to import;
- (d) there is a discrepancy between the declared and the verified imports of the excisable goods;
- (e) the excise tax stamps have been declared out of use by the Commissioner General; or
- (f) the excisable goods have been excluded from the requirements of these Regulations.

(2) The excise tax stamps shall be returned within thirty days of the occurrence of the event necessitating the return of the excise tax stamps under

subregulation (1).

(3) The Commissioner General shall refund to the manufacturer, distributor or the importer of excisable goods, as the case may be, the excise tax stamp fees paid for the excise tax stamps within sixty days of the return of the stamps.

11.—(1) An excise tax stamp duly issued under these Regulations shall constitute revenue due to Government.

Accounting  
for stamps  
and  
allowance for  
wastage or  
damage

(2) A manufacturer, distributor or importer of excisable goods who purchased the excise tax stamps shall submit—

(a) in the case of the manufacturer or distributor, by the twentieth day of each month following the month in which the revenue became due, a reconciliation statement, in the Form ETS2, set out in the *Fourth Schedule*, stating the—

(i) excise tax stamps in stock on the last day of the previous month and brought forward to the month in which the revenue is due;

(ii) number of excise tax stamps issued to the manufacturer or distributor during the month;

(iii) a summary of usage of excise tax stamps during the month, including what was carried forward to the following month; and

(iv) spoiled or damaged excise tax stamps, certified as such by an authorized officer; and

(b) in the case of an importer, by the twenty-fifth day from the date of importation, a reconciliation statement, in the Form ETS3, set out in the *Fourth Schedule*, stating—

(i) a summary of usage of excise tax stamps for the current importation, including that which was brought forward from previous importation;

(ii) the excise tax stamps in stock; and

(iii) the spoiled or damaged excise tax stamps, which shall be submitted together with the reconciliation statement or sent to the Commissioner General, within fifteen days from the date of submission of the statement.

(3) The manufacturer, distributor or importer of excisable goods shall preserve any spoiled or damaged excise tax stamps for verification by an authorized officer.

(4) Where the reconciliation statement is not received in accordance with this regulation, the Commissioner General shall assess the excise tax due which shall constitute a debt to the Government and shall be subject to recovery as prescribed under the Act and any written tax law.

(5) Where a manufacturer, distributor or importer of excisable goods cannot account for any excise tax stamps issued to him by the Commissioner General, the Commissioner General shall compute the excise duty and other taxes on the unaccounted for stamps based on the highest excise tax rate or

highest excise duty, value and volume of excisable goods manufactured, distributed or imported by the manufacturer, distributor or importer, as the case may be.

Transfer of  
excise tax  
stamps

12.—(1) A manufacturer, distributor or importer of excisable goods may, with approval of the Commissioner General, transfer excise tax stamps held in stock by the manufacturer, distributor or importer to another manufacturing, distributing or importing unit owned by the same manufacturer, distributor or importer.

(2) The Commissioner General shall prescribe the procedure and conditions for the transfer and accounting of excise tax stamps.

Installation of  
the System

13.—(1) A manufacturer, distributor or importer of excisable goods specified in these Regulations shall facilitate the installation, configuration, testing, support and maintenance of the System for the management of—

- (a) imports; and
- (b) locally manufactured excisable goods,

at the manufacturer's, distributor's or importer's premises used for the manufacture, distribution or storage of excisable goods, as the case may be, in the manner specified by the Commissioner General.

(2) A Contractor shall install the System on all production lines at the manufacturer's production facility or at the customs-controlled area for importers, corresponding to each packaging machine or labelling machine.

(3) A manufacturer, distributor or importer shall bear the cost of any adjustments or adaptations of their equipment and premises necessary to install and integrate the System on each production line or facility.

Composition  
of the System

14. The System shall be composed of—

- (a) excise tax stamps authentication and validation equipment;
- (b) devices for identification and association of each package with an individual excise tax stamp;
- (c) production accounting equipment; and
- (d) devices for the control, registration, recording and transmission of data on quantities of excisable goods which have been stamped to the Commissioner General.

Development  
and  
supervision

15. The Commissioner General shall—

- (a) define the functional, security and fiscal control requirements to be observed by a Contractor in developing the System; and
- (b) supervise and monitor the process of installing the System.

Notice of  
installation

16.—(1) Where a new or modified System is required, the Commissioner General shall, at least thirty days before the installation and integration of the new or modified System, give a written notice to the manufacturers, distributors or importers of excisable goods and the notice shall state the—

- (a) requirements for the equipment to facilitate use of the System;
- (b) adaptive features required, on each production line;
- (c) connectivity features and operating environment for the installation and operation of computers and other equipment comprising the System; and
- (d) starting date of installation of the System.

(2) Where a manufacturer, distributor or importer of excisable goods is required to carry out adjustments or provide information required by the Commissioner General for the installation of the new or modified System, the manufacturer, distributor or importer shall carry out the adjustments or provide the information, at least seven days before the date of the installation of the new or modified System.

17. A Contractor, under the supervision of an authorized officer, shall install, integrate, and carry out the preventive and corrective maintenance procedures of all the equipment comprising the System, at the facility of a manufacturer, distributor or importer. Integration

18. A manufacturer, distributor or importer of excisable goods shall ensure that the production lines are in proper operating condition in the course of the installation of the System. Production line to be in proper operating condition

19.—(1) A manufacturer, distributor or importer of excisable goods shall, report to the Commissioner General, any non-operational production line, within six hours of the production line becoming non-operational. Inoperative production lines

(2) Subject to subregulation (1), the Commissioner General shall secure the line using a security seal and register the seal in the System.

(3) A manufacturer, distributor or importer shall not resume operations or reactivate the non-operational production lines in subregulation (1) without the approval of an authorized officer.

20.—(1) A manufacturer, distributor or importer of excisable goods shall be responsible for the conservation and security of the System installed in their premises or facilities. Security of equipment

(2) The manufacturer, distributor or importer shall, within six hours, report any operating failure or in cases of non-operational lines, tamper of the security seals.

21. A Contractor, under the supervision of an authorized officer, shall perform the preventive or corrective maintenance of the System. Preventive and corrective maintenance of the system

22. A manufacturer, distributor or importer of excisable goods shall— Advance reports of new brands, etc.,

- (a) declare to the Commissioner General the packages and labels of brands manufactured or imported, including those for export and duty-free shops; and

(b) declare to the Commissioner General, at least thirty days before the start of the production of new brands of goods or any change in the graphic art or existing brands of goods and the corresponding packages and labels.

Installation on new production lines and reactivation; and removal on deactivation

23. A manufacturer, distributor or importer of excisable goods shall apply to the Commissioner General, at least thirty days before installation or removal, for the installation or removal of the System, as the case may be, where the manufacturer, distributor or importer—

(a) reactivates inoperative production lines;

(b) deactivates production lines;

(c) carries out maintenance works on, or reallocates, production lines;

(d) installs new production lines; or

(e) acquires, sells or otherwise disposes of industrial machinery or equipment.

Exemption from excise tax stamps

24.—(1) The following excisable goods shall be exempted from the requirement of excise tax stamps—

(a) goods produced or manufactured in such circumstances that, in accordance with section 64 (1) of the Act, no excise licence is required;

(b) excisable goods manufactured for export;

(c) excisable goods imported or purchased by privileged persons or organisations entitled to import or purchase goods free of duty under the Act;

(d) transit goods; and

(e) excisable goods imported as samples, with no commercial value, as may be approved by the Commissioner General.

(2) The Commissioner General may require goods under subregulation (1) to be marked with such distinct markings as may be necessary for their identification, authentication and traceability.

Verification of excise tax stamps

25.—(1) A manufacturer, distributor, importer, retailer or any other person involved in the supply chain of excisable goods, shall verify and authenticate the excise tax stamps placed on excisable goods, before admitting the goods in his or other person's premises, or in any way handling the goods.

(2) A person who is engaged in the distribution or retail of excisable goods shall—

(a) keep delivery notes, invoices, including tax invoices, or such other documents from the supplier of the excisable goods; and

(b) provide in his premises sufficient light, as may be necessary, for the verification or authentication of excise tax stamps.

(3) A person who fails to keep the documents required under subregulation (2) commits an offence and shall upon conviction be liable to a fine of K1,000,000.00 or double the open market value of the excisable goods, whichever is greater.



(4) The Commissioner General may recommend to the relevant authority the withdrawal, cancellation or suspension of the trading licence for a person convicted of repeatedly committing an offence under subregulation (2).

26.—(1) An officer shall seize excise tax stamps, equipment, conveyance, goods or thing where the— Seizure

(a) excise tax stamps—

- (i) have been counterfeited;
- (ii) were subject to be returned to the Commissioner General, but were not returned; or
- (iii) have been found in the possession of persons other than those to whom they were supplied;

(b) conveyance has been used in the storage, concealment or transportation of excisable goods that have not met the requirements of these Regulations;

(c) equipment has been used in the manufacture of counterfeit excise tax stamps; or

(d) excisable goods—

- (i) bear counterfeited excise tax stamps;
- (ii) bear excise tax stamps affixed in a manner not consistent with guidelines prescribed by the Commissioner General; or
- (iii) do not bear excise tax stamps as required in accordance with these Regulations.

(2) Where the officer makes a seizure under subregulation (1), the officer shall give notice of such seizure, to the licensed or registered person or any person upon whom the seizure is effected, in the form as set out in Form ETS4 in the *Fifth Schedule*.

(3) The notice of seizure in subregulation (2) shall be deemed to be notice to all persons that may be affected by such seizure.

(4) Any excise tax stamps, equipment, conveyance, goods or thing which have been seized shall, as soon as convenient, be delivered into the care of an authorized officer or, in the event of the seized items being of such nature that they cannot be so delivered, the officer seizing such equipment, conveyance, goods or thing may declare them as having been so delivered in the place where he found them.

(5) An officer shall not seize excise tax stamps, equipment, conveyance or goods six years after the date the goods first became liable to seizure.

(6) Notwithstanding subregulation (5), an officer shall seize—

(a) goods, six years after the date the excise tax stamps, equipment, conveyance or goods first became liable to seizure, where fraud is a material element; and

(b) prohibited excise tax stamps, equipment, conveyance or goods at any time.

(7) Any excisable goods, excise tax stamps, conveyance, equipment, plant or thing seized under these Regulations may be liable to forfeiture and may be destroyed, donated or otherwise disposed of in the manner that the Commissioner General may consider fit.

Detention and  
disposal of  
seized goods

27.—(1) Where any excise tax stamps, equipment, conveyance, goods or thing are seized in accordance with these Regulations, the seized items shall be—

(a) restored immediately to the owner if proceedings for an offence in respect thereof are time-bared;

(b) detained until the determination of a matter, where person is prosecuted for an offence by reason of which such excise tax stamps, equipment, conveyance, goods or thing were seized, and thereupon dealt with in accordance with section 159 of the Act; and

(c) detained until thirty days after the date of the seizure and, if no claim is made in respect of the excise tax stamps, equipment, conveyance, goods or thing, the excise tax stamps, equipment, conveyance, goods or thing shall be forfeited.

(2) The Commissioner General, may without delegation, dispose of such goods forthwith in such manner as he may deem fit where any goods seized are of a perishable nature or are animals.

Offences

28.—(1) A person shall not—

(a) import excisable goods without being registered;

(b) print over or deface an excise tax stamp affixed on any excisable goods or package;

(c) be in possession of excisable goods on which the excise tax stamps have not been affixed and which have not been exempted under these Regulations;

(d) acquire or attempt to acquire an excise tax stamp, without the approval of the Commissioner General;

(e) counterfeit, print, make or in any way create an excise tax stamp, without the authority of the Commissioner General;

(f) be found in possession of an excise tax stamp printed, made or in any way acquired, without the authority of the Commissioner General;

(g) being a manufacturer, distributor or importer of excisable goods, transfers excise tax stamps held in his, her or its stock, to another manufacturing, distributing or importing unit owned by that manufacturer, distributor or importer, as the case may be, without the prior approval of the Commissioner General;

(h) be found in possession of, convey, distribute, sell, offer for sale or by way of trade expose excisable goods, without affixing excise tax stamps in accordance with these Regulations; or

(i) be found in possession of, convey, distribute, sell, offer for sale or by way of trade expose excisable goods affixed with counterfeit excise tax stamps.

(2) A person who contravenes the provision of subregulation (1) shall be liable to a penalty of K1,000,000 or ten times the amount of excise duty evaded, whichever is the greater.

## FIRST SCHEDULE

(reg. 4)

## CUSTOMS AND EXCISE ACT

## EXCISABLE GOODS REQUIRING EXCISE TAX STAMPS

Excise tax stamps shall be affixed on the following excisable goods\_

Tariff Heading	Description
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow (Bottled water)
2202.10.11, 2202.10.19, 2202.10.21, 2202.10.29 2202.91.00	Mineral waters, containing added sugar or other sweetening matter or flavoured (Carbonated soft drinks)  Non-alcoholic beer
2202.90.20, 2202.99.90	Drinks made from cereals such as maize, sorghum or millet, etc. (Maheu)
22.03	Beer made from malt (Malt beer)
22.04	Wine of fresh grapes, including fortified wines (Wines)
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances (Wines)
2206.00.11, 2202.10.19, 2202.10.21, 2202.10.29	Fortified fruit wine (Wines)
2206.00.19, 2206.00.90, 2206.00.91, 2206.00.99	Other fermented beverages
2206.00.21, 2206.00.29	Beer, other than made from malt (Opaque beer and Other)
2206.00.30	Cider, perry, mead
2206.00.40	Mixtures of beer and lemonade (shandy)
2206.00.92	Fermented sweet tea
22.08	Spirits obtained by distilling grape wine or grape marc, Whiskies, Rum and other spirits obtained by distilling fermented sugar cane products, Gin and Geneva, Vodka, Liqueurs and cordials and Others (Spirits)
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.
3304.99.20	Lotion
3304.99.30	Glycerine

SECOND SCHEDULE  
CUSTOMS AND EXCISE ACT

(reg. 7 (1))

FORM ETS 1

REQUISITION IN RESPECT OF EXCISE TAX STAMPS

I .....being the importer/distributor/manufacturer of excisable goods namely ..... duly licensed/registered under regulation 98A of the Customs and Excise Regulations, Excise Licence Number. .... TIN.....hereby make a requisition for the purchase of Excise Tax Stamps to be affixed on locally manufactured/imported excisable goods.

Estimates of products to be affixed/printed with Excise tax stamps .....  
.....Estimates of annual importation/production distribution .....

Types of Excisable goods.....Quantity of Excise tax stamps required .....

Name of person requesting .....

Position/Designation.....

Signature..... Date.....

State full details of the manufacturer/foreign supplier (where stamps are to be delivered to Company/Individual name.....

Address.....

Contact Person ..... Telephone.....

Email address .....

For Official Use Only (To be completed by MRA official)

I,.....(Full name of Officer)

Hereby certify that I have on this ..... Day of ..... 20....

Recommended/ Not recommended

This application for issuance of cigarette tax stamps.

If not recommended, state reasons: .....

.....  
.....  
.....  
.....

Signature ..... Designation .....

Head Office

Application \*Approved/ Not Approved

Commissioner’s comments:

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.....

.....

Name of Officer .....

Signature ..... Date .....

THIRD SCHEDULE (reg. 7 (4))  
 CUSTOMS AND EXCISE ACT  
 EXCISE TAX STAMPS FEES

<i>Tariff Heading</i>	<i>Description</i>	<i>Fees (MWK) per stamp</i>
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow (Bottled water)	12.00
2202.10.11, 2202.10.19, 2202.10.21, 2202.10.29	Mineral waters, containing added sugar or other sweetening matter or flavoured (Carbonated soft drinks)	12.00
2202.91.00	Non-alcoholic beer	25.00
2202.90.20, 2202.99.90	Drinks made from cereals such as maize, sorghum or millet, etc. (Maheu)	12.00
22.03	Beer made from malt (Malt beer)	25.00
22.04	Wine of fresh grapes, including fortified wines (Wines)	25.00
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances (Wines)	25.00
2206.00.11 2206.00.19, 2206.00.90, 2206.00.91,	Fortified fruit wine (Wines)	25.00
2206.00.99 2206.00.21,	Other fermented beverages	25.00
2206.00.29	Beer, other than made from malt (Opaque beer and Other)	25.00
2206.00.30	Cider, perry, mead	25.00

<i>Tariff Heading</i>	<i>Description</i>	<i>Fees (MWK) per stamp</i>
2206.00.40	Mixtures of beer and lemonade (shandy)	25.00
2206.00.92	Fermented sweet tea	25.00
22.08	Spirits obtained by distilling grape wine or grape marc, Whiskies, Rum and other spirits obtained by distilling fermented sugar cane products, Gin and Geneva, Vodka, Liqueurs and cordials and Others (Spirits)	32.00
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	32.00
3304.99.20	Lotion	15.00
3304.99.30	Glycerine	15.00

FOURTH SCHEDULE (reg. 11 (2))  
CUSTOMS AND EXCISE ACT  
FORM ETS2

EXCISE TAX STAMPS MANUFACTURERS OR DISTRIBUTORS MONTHLY RECONCILIATION RETURN

Name Month  
Trading as TIN

Tax Stamps Reconciliation

1. Total number of Excise Tax Stamps in stock b/f from last month
2. Total number of Excise Tax Stamps issued during the month
3. Total number of Tax Stamps unused during the month (1+2)
4. Total number of Tax Stamps used during the month
5. Total number of Tax Stamps spoiled/damaged during the month
6. Total number of Tax Stamps used during the month (4+5)
7. Balance of all unused Tax Stamps on hand last day of the month (3 – 6)

Return verification and contact information

I, the undersigned, declare that I have examined this return and to the best of my knowledge and belief the information is true, correct and complete.

Full Name.....Title /Position.....

Signature..... Date.....

Contact Name..... Telephone Number .....

Email Address .....

FORM ETS 3

(reg. 11(2))

EXCISE TAX STAMPS IMPORTERS MONTHLY RECONCILIATION RETURN

Name Month

Trading as TIN

Tax Stamps Reconciliation

1. Total number of Excise Tax Stamps in stock b/f from last month
2. Total number of Excise Tax Stamps issued during the month
3. Total number of Tax Stamps unused during the month (1+2)
4. Total number of Tax Stamps used during the month
5. Total number of Tax Stamps spoiled/damaged during the month
6. Total number of Tax Stamps used during the month (4+5)
7. Balance of all unused Tax Stamps on hand last day of the month (3- 6)

Return verification and contact information

I, the undersigned, declare that I have examined this return and to the best of my knowledge and belief the information is true, correct and complete.

Full Name.....Title /Position.....

Signature..... Date.....

Contact Name..... Telephone Number .....

Email Address .....

FIFTH SCHEDULE

(reg. 26(2))

CUSTOMS AND EXCISE ACT

FORM ETS 4

NOTICE OF SEIZURE

Commissioner General  
Malawi Revenue Authority  
Private Bag 247  
Blantyre.

Name and Address

.....

.....

Take notice that the following goods were seized by me, pursuant to regulation 26 of the Customs and Excise (Excise Tax Stamps) Regulations 2024:

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If you claim or intend to claim that the goods seized are not liable to forfeiture you should, within one calendar month from the date of this notice, give notice in writing of your claim in accordance with the provisions of regulation 27 (1) (c) of the Customs and Excise (Excise Tax Stamps) Regulations 2024. In default of such notice the goods seized will be deemed to have been lawfully condemned and will be liable to be disposed of in such manner as the Commissioner may direct.

Dated at this.....day of.....20.....

.....  
*Authorized officer*

*(To be issued in duplicate)*

Made this 19th day of January, 2024.

S. CHITHYOLA

(FILE NO: C/RD/6/3/3/21)

*Minister of Finance and Economic Affairs*