VALUE ADDED TAX ACT, 2005
(No. 7 of 2005)
VALUE ADDED TAX REGULATIONS, 2006

REGULATION

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IN EXERCISE of the powers conferred by 63 (1) of the Value Added Tax Act, 2005, I, GOODALL EDWARD GONDWE, Minister of Finance, make the following Regulations—

PART I—PRELIMINARY

1. These Regulations may be cited as the Value Added Tax Regulations, 2006.

2. In these Regulations unless the context otherwise requires—
   "daily gross takings" include—
   (a) all payments, including Value Added Tax received by, or on behalf of, a taxable person from cash customers for retail supplies made to such customers;
   (b) the full value, including Value Added Tax, of all credit or other non-cash retail sales at the time the sale is made; and
(c) any other adjustment made to the receipt of daily gross takings;

"effective date" means the date these Regulations enter into force;

"retailer" means any taxable person making supplies of taxable goods or services mainly of exclusively directly to private consumers;

"special retail scheme" means one of the methods of accounting for Value Added Tax set out in regulation 32;

"Value Added tax office" means the local Value Added tax office nearest to a taxable person’s principal place of business; and

"takings" means all forms of payment, including cash, cheques, bank drafts, credit cards and postal orders.

PART II.—REGISTRATION OF TAXABLE PERSONS

3.—(1) A person who, on the effective date—

(a) qualifies as a taxable person; or

(b) has grounds to believe that he will qualify as a taxable person,

shall, not less than thirty (30) days after the effective date, apply to the Commissioner-General for registration as a taxable person in the prescribed form contained in the Schedule hereto.

(2) A person who, after the effective date—

(a) qualifies as a taxable person; or

(b) has grounds to believe that he will qualify as a taxable person,

shall, within thirty (30) days of qualifying or having grounds to believe he will qualify as a taxable person, apply to the Commissioner-General to be registered as a taxable person in the prescribed form contained in the Schedule hereto.

4. The name for registration as a taxable person shall—

(a) in the case of an individual, be the name of the individual;

(b) in the case of an individual who indicates a business registered name in the application, be both the individual and the business names;

(c) in the case of a partnership, be the name of the partnership; and

(d) in any other case, be the name submitted on the application form for registration.

5.— (1) Two or more corporate bodies may apply to be registered as members of a group if—

(a) each is a registered corporate body in Malawi and has an established place of business in Malawi; and

(b) one of them, controls the other or others in the group or one corporate body controls all the members of the group.

(2) Subject to subregulations (3) and (4), where a group of corporate bodies apply under subregulation (1) to be registered for the purposes of payment
of the Value Added Tax as one designated taxable person, the Commissioner-General may, by written notice to the applicants—

(a) approve that the corporate bodies form a registrable group;
(b) nominate a representative member for the group; and
(c) register the corporate bodies as a group.

(3) The Commissioner-General may before registering a number of corporate bodies as a group under subregulation (2), direct that a specified corporate body be included in the group or be excluded from the group.

(4) The Commissioner-General may after the registration of a group under this regulation, in writing to the group—

(a) substitute another member of the group as the representative member of the group;
(b) include a further body corporate in the group;
(c) exclude a body corporate from the group; or
(d) where he considers it necessary to do so for the effective collection of the Value Added Tax, cancel the registration of the group.

6. A taxable person shall, in his application for separate registration of branches of his business, state the branches and divisions, including self-accounting branches, where there are more than two branches or divisions of his business.

7.—(1) Where a business carried on by a taxable person is transferred to another person as a going concern and the transferee is not a registered person at the time of transfer, the transferee shall upon the transfer—

(a) become liable to be registered and apply for registration;
(b) notify the Commissioner-General within thirty (30) days of the transfer.

(2) The transaction of transferring the going concern shall be a zero-rated supply and no tax invoice issued.

8.—(1) The Commissioner-General shall upon registering a taxable person, notify the person that he has been registered for Value Added Tax and shall issue to the taxable person a certificate of registration in the prescribed form contained in the Schedule hereto.

(2) The Commissioner-General may refuse to register an applicant if he—

(a) is satisfied that the applicant has no fixed place of business or abode;
(b) has reasonable grounds to believe that, the applicant—

(i) will not keep proper accounting records relating to any business carried on by him;
(ii) will not submit regular, or reliable tax returns as required under the Act; or

(iiia) is not a fit and proper person to be registered, and shall within thirty (30) days of receipt of the application notify the applicant of his decision in this regard.
3. (1) The Commissioner-General may, at any time before registration of an applicant, request an applicant to provide such further information as the Commissioner-General may consider necessary for the purposes of processing the application for registration.

(2) Any person requested to provide further information under subregulation (1) shall do so within twenty-one (21) days from the date the request was made.

10. (1) The Commissioner-General shall upon the registration of a taxable person or group of taxable persons issue him or them with a tax identification number which shall be indicated on the certificate of registration.

(2) The tax registration number issued upon registration of a taxable person under these Regulations shall be the same identification number for any other tax purposes.

11. A taxable person shall keep exhibited, in a conspicuous position, at his principal place of business his certificate of registration as a taxable person.

PART III—SUPPLY OF GOODS AND SERVICES

12. Where two or more persons in a partnership make a taxable supply, the partnership shall be the supplier of the goods or services and each partner shall also be deemed to be the supplier of the goods or services made by the partnership.

13. Where two or more corporate bodies have been registered as members of a group under these Regulations—

(a) any business carried on by a member of the group shall be treated as being carried on by the representative member;

(b) any supply of goods or services by a member of the group to another member of the group shall be disregarded for the purposes of the Value Added Tax;

(c) any supplies made by or to a member of the group shall be treated as supplies made by or to the representative member; and

(d) any Value Added Tax paid or payable by a member of the group on the importation of goods from a place outside Malawi shall be treated as paid or payable by the representative member and the goods shall be treated as imported by the representative member.

PART IV—TAXABLE SUPPLIES

14. A transaction involving either goods or services supplied in Malawi by a non-resident person shall be considered to be made in Malawi if—

(a) the transaction is made in the course of a business carried on in Malawi, and

(b) at the time of the transaction, the person is a taxable person.
PART V.—TIME AND PLACE OF SUPPLY

15. The place of supply for any service shall—
   (a) in the case of services specified in section 19 (1) of the Act for a customer operating outside Malawi, be the place of business of the customer to which the services are supplied;
   (b) in the case of cultural, sporting, artistic, educational or similar activities, be the place where the services are physically carried out;
   (c) in the case of services connected with movable goods, be the place where the services are physically carried out;
   (d) in the case of services connected with immovable property, be the place where the property is situated;
   (e) in the case of telecommunication services, be where the facility or instrument for the emission, transmission or reception of the services in respect of which the invoice for the supply is issued, or is to be issued, is ordinarily situated in Malawi.

16. Any deposit, whether refundable or not, given in respect of supply of goods or services, shall not be regarded as a payment for the supply of goods or services or a taxable transaction unless the supplier applies the deposit as payment or part-payment for the supply.

17. Where goods are supplied on sale or return, the tax point shall be the earliest of—
   (a) the date when the purchaser chooses to keep the goods;
   (b) the issue of a tax invoice by the seller;
   (c) the receipt of payment by the seller;
   (d) the expiry of the period within which the customer may return the goods; or
   (e) twelve (12) months after the date of despatch of the goods by the seller.

18. The time of supply for imported goods shall be the time at which the import duties on the goods become due under the Customs and Excise Act.

19. (1) A taxable person shall on supply of taxable goods or services to a customer, issue to the customer a tax invoice prescribed by the Commissioner-General.
   (2) A prescribed tax invoice shall contain the following information—
      (a) the name of the registered person supplying the goods or services, his address and taxpayer identification number;
      (b) the date of supply;
      (c) the number of the invoice, taken from a consecutive series;
      (d) the name or business name of the customer and his address, and taxpayer identification number, if the customer is a taxable person;
      (e) a description, sufficient to identify the goods or services supplied including the quantity of the goods or the extent of the services supplied.
(f) the type of transaction by reference to the following categories—

(i) sale,

(ii) hire purchase, hire, lease or rental;

(iii) exchange; or

(iv) goods and services supplied from the customer's own supplies;

(g) the Value Added Tax exclusive charge for each description of goods or services supplied;

(h) the rate of Value Added Tax;

(i) the total charge on the invoice, exclusive of Value Added Tax;

(j) the rate of any discount;

(k) the total Value Added Tax charge; and

(l) the total charge inclusive of the Value Added Tax.

(3) A tax invoice shall not be provided in any circumstances other than those specified in subregulation (1).

(4) Where a taxable person issues a tax invoice, the supplier shall on request provide a duplicate copy clearly marked "copy" within thirty (30) days of the receipt of the request.

(5) Taxable persons who do not receive a tax invoice, as required by subregulation (1) may request the taxable person who supplied the goods or services to them to provide a tax invoice in respect of the supply.

(6) A request for a tax invoice under subregulation (5) shall be made within thirty (30) days of the date of the supply.

(7) A taxable person who receives a request under subregulation (6) shall comply with the request within fourteen (14) days of receipt of the request.

(8) In the case of supplies made at the retail stage where most recipients are non-taxable persons, Value Added Tax may be charged in accordance with regulations 30 to 35.

(9) In the case of import of goods, the appropriate customs bills of entry certifying payment of the Value Added Tax shall be used as the control document for establishing eligible input tax credit.

20.—(1) All tax invoices received by a taxable person from his suppliers, customs entries, credit and debit notes and supporting evidence of purchase or importation under these Regulations shall, subject to section 33 of the Act, be retained for a period of not less than six (6) years from the date of receipt, in chronological or serial number order either by date or receipt or under supplier's name.

(2) All copies of tax invoices issued to customers, credit and debit notes shall, subject to sections 33 of the Act, be retained by a taxable person for a period of not less than six (6) years from the date of receipt in chronological or serial number order either by date or receipt or under each supplier's name.
PART VI—TAXABLE VALUE

21.—(1) For the purposes of making any adjustments required under section 29 of the Act, where—

(a) a tax invoice has been issued and the amount shown as Value Added Tax charged in the tax invoice exceeds the Value Added Tax properly chargeable in respect of the supply, the taxable person making the supply shall issue to the recipient of the supply a credit note; and

(b) a tax invoice has been issued and the Value Added Tax properly chargeable in respect of the supply exceeds the amount shown as Value Added Tax charged in that tax invoice, the taxable person making the supply shall issue to the recipient of the supply a debit note.

(2) A credit note or debit note issued under subregulation (1) shall be clearly identified as such, and shall contain the following particulars—

(a) a sequential identifying number;

(b) the date of issue;

(c) the name, address and the taxpayer identification number of the supplier;

(d) the name and address of the recipient, and if the recipient is registered for Value Added Tax, his taxpayer identification number;

(e) the identifying number and date of issue of the tax invoice relating to the transaction;

(f) a description sufficient to identify the goods or services supplied and the reason for the credit or debit;

(g) the amount being credited or debited; and

(h) the amount of Value Added Tax being credited or debited.

(3) A taxable person shall maintain a record of all credit and debit notes issued during the month.

(4) A debit or credit note shall not be issued in any circumstances other than those specified in this Regulation.

(5) Where a taxable person loses the original debit or credit note, the person who issued the debit or credit note shall, on request, provide a duplicate copy clearly marked "copy".

PART VII—DEDUCTION OF INPUT TAX AND REFUNDS

22.—(1) The restriction of deduction of input tax on motor vehicles and vehicle spare parts, specified in section 30 (5) of the Act, shall not apply to—

(a) motor vehicles purchased or imported by a taxable person who is in the business of dealing in or hiring of motor vehicles for the purposes of his business; or

(b) motor vehicles, other than motor cars, purchased or imported by a taxable person wholly, exclusively and necessarily for use in his business.
(2) For the purposes of this regulation, "motor car" means any motor vehicle of a kind ordinarily used on public roads which has three (3) or more wheels and is constructed or adapted solely or mainly for the carriage of passengers; or has, to the rear of the driver's seat, roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows, but does not include—

(a) a vehicle capable of accommodating only one person or suitable for carrying twelve or more persons;

(b) a vehicle of not less than three (3) tonnes unladen weight;

(c) an ambulance or prison van;

(d) a vehicle constructed for a special purpose other than the carriage of persons and has no other accommodation for carrying persons than such as is incidental to the purpose.

23.—(1) A taxable person may recover the Value Added Tax on stock and capital goods purchased prior to registration, if the goods are still in the ownership and possession of the taxable person at the time of registration and—

(a) in the case of stock, the purchase or importation occurred not more than four (4) months prior to the date of registration;

(b) in the case of capital goods, the purchase or importation occurred not more than six (6) months prior to the date of registration;

(c) the taxable person is in possession of a tax invoice or the relevant customs bill of entry; and

(d) the taxable person produces an inventory of all goods on hand on the effective date of registration.

(2) A claim for recovery of Value Added Tax under subregulation (1) shall be submitted to the Commissioner-General in the prescribed form contained in the Schedule hereto.

24. For the purposes of section 31 of the Act, where the amount of input tax deductible in an accounting period exceeds the output tax due, in addition to submitting the return for that accounting period, the taxable person shall—

(a) submit a claim for refund to the Commissioner-General; and

(b) retain the tax invoices which relate to the accounting period for examination by the Commissioner-General.

25. For the purposes of determining the deductible input tax under section 32 (2) of the Act, the expression "C" in the formula for apportionment of input tax under the Fourth Schedule of the Act shall exclude exempt supplies under the First Schedule of the Act.

PART VIII—VALUE ADDED TAX RETURNS, RECORDS AND ASSESSMENT

26. The tax return required to be filed under section 34 of the Act shall be submitted in the prescribed form contained in the Second Schedule hereto.

27.—(1) A taxable person who is a retailer of goods may apply to the Commissioner-General for approval to use a special retail scheme.
(2) The Commissioner-General may, in any prescribed accounting period, permit the value of taxable supplies by a retailer to be determined by one of the methods described in subregulations (4) and (5).

(3) A special retail scheme shall require the taxable person to—

(a) record the value and brief details of each supply as it occurs and before the goods leave the business premises;

(b) keep copies of all purchase invoices issued by suppliers;

(c) keep a cash register, book or other suitable record at each point of sale in which shall be entered details of all daily gross takings received and cash payments made at the time that they are made and at the end of each day the record shall be totalled and a balance shall be struck; and

(d) record in the appropriate records at the end of each month the output tax chargeable on supplies made and deductible input tax shown on tax invoice in respect of supplies received.

(4) Where a retailer takes only taxable supplies at the standard rate, the output tax shall be calculated by applying the following method—

   step 1. add up the total daily gross takings in the month; and

   step 2. multiply the total under step 1 by the Value Added Tax fraction;

where the formula for the Value Added Tax fraction is—

   the rate of Value Added Tax

   \[\text{OUTPUT TAX} = \frac{\text{Total Daily Gross Takings}}{100} \times \text{Rate of Value Added Tax}\]

(5) Where taxable person to whom this regulation applies makes both taxable and exempt supplies, he shall first apportion his daily gross takings between taxable and exempt supplies, and for this purpose the taxable person shall—

(a) keep a separate record of exempt supplies and deduct the total of these from the daily gross takings in the month, the output tax shall be calculated by applying step 2 in under subregulation (4) to the balance; or

(b) calculate from his purchase records, the total value of all goods purchased for resale in the month and also the total value of taxable goods purchased in the month.

(6) For purposes of subregulation (5) (b) the output tax shall be calculated by applying the following method—

   step 1. divide the total taxable purchases for resale in the month by the total purchases for resale in the month;

   step 2. multiply the result of step 1 by the total daily gross takings in the month;

   step 3. apply the Value Added Tax fraction specified in subregulation (4) to the result of step 2.
28.—(1) A taxable person who calculates his output tax using the method specified in regulation 27 (5) (b) shall, on the anniversary of starting to use the method and on each subsequent anniversary, make an annual adjustment to his output tax for that year.

(2) The adjustment shall be calculated by applying the same method but substituting purchases for resale in the year for purchases for resale in the month in step 1 in regulation 27 (6) and substituting total daily gross takings in the year for the total daily gross takings in the month in step 2 in regulation 27 (6); and the taxable person shall compare the result of this adjustment with the total output tax previously calculated for that year and adjust the difference on the return for the next accounting period.

(3) In the event of a change in the rate of Value Added Tax, a taxable person shall make an adjustment to his output tax to cover the period from the date of his last adjustment until the date of the change in the rate of Value Added Tax and on each anniversary of the change.

29. The Commissioner-General shall notify any person in writing the decision to approve or reject an application to operate a special retail scheme within thirty (30) days of receipt of the application.

30.—(1) Where a taxable person is registered under a retail scheme, he shall issue to a purchaser a retail sales receipt printed in duplicate and containing the following minimum information, in place of a tax invoice—

(a) the name and full address of the seller;
(b) the description of the goods sold;
(c) the taxpayer identification number of the seller;
(d) the serial number of the receipt; and
(e) the date of the transaction.

(2) A retail sales receipt issued under subregulation (1) shall also state either the gross amount of the transaction, including Value Added Tax or the amount of the transaction and Value Added Tax.

(3) Upon request by a purchaser who is registered for Value Added Tax, the taxable person shall issue a tax invoice showing the information required by or under section 25 of the Act.

(4) All copies of the retail receipts issued under this regulation shall be retained by the supplier in accordance with regulation 20.

31.—(1) A taxable person registered under a special retail scheme may install an electronic cash register to record all sales and tax liability in lieu of the issuance of retail sales receipts.

(2) An electronic cash register sales receipt shall contain the information specified in regulation 30 (1).

(3) Where an electronic cash register is used, it shall be programmed to retain information for purpose of verifying all transactions.

(4) Where requested by a purchaser who is a registered person, the taxable person shall issue a tax invoice showing the information specified in regulation 19 (2).
32. (1) The Commissioner-General may, in accordance with section 64 (1) of the Act authorize the use of appropriate schemes by registered retailers to ensure the proper accounting for the Value Added Tax.

(2) The Commissioner-General may issue directives authorizing other methods of taking account of the output tax chargeable and input tax deductible by other registered persons.

33. The Commissioner-General may withdraw the privilege to operate special retail scheme or other scheme from a registered person at any time where the registered person does not comply with the conditions specified under these Regulations or in any directives.

34. (1) Every registered person shall, for the purpose of accounting for Value Added Tax, keep the following records:

(a) a Value Added Tax account to show total output tax, total input tax and the amount of Value Added Tax due or refundable for each month;

(b) relevant business and accounting records, including sales and purchase journals, cash books, ledgers and other subsidiary books of accounts;

(c) copies of all tax invoices issued;

(d) all tax invoices received;

(e) documentation relating to the importation and exportation of goods and services;

(f) all debit and credit notes or other documents providing evidence of any increase or decrease in the value of goods and services purchased or sold by him; and

(g) such other records as the Commissioner-General may specify.

(2) On application by a registered person, the Commissioner-General may permit the records required to be kept under the Act or these Regulations to be maintained on computer, subject to the conditions that—

(a) the Commissioner-General shall have unrestricted access to the registered person’s records during normal business hours;

(b) print-outs of any information required by Commissioner-General shall be provided at the registered person’s expense;

(c) the registered person shall, at his expense, provide competent computer staff to assist the Commissioner-General in any verification or audit he may wish to conduct; and

(d) the accounting programme used by the registered person is one that is approved by the Commissioner-General.

(3) A taxable person shall on request make available his records for examination by the Commissioner-General during normal working hours.

35. Where a taxable person opts to register each branch or division separately, the taxable person shall maintain separate accounting records for each branch or division for the purpose of Value Added Tax and shall file its returns accordingly.
36.—(1) Where a group of corporate bodies opt to be registered as a single unit under section 5 of the Act, all members of the group shall adopt the same accounting period and the same accounting basis for Value Added Tax.

(2) Notwithstanding that no output tax shall be paid in transactions involving members of the group, each member of the group shall maintain distinct records, including tax services, for all such transactions.

37. The amount of an assessment issued under section 36 of the Act shall include any interest, payments and penalties incurred by the taxable person up to the date of issuance of the assessment.

PART IX—RECOVERY OF VALUE ADDED TAX DUE, INTEREST AND OTHER LIABILITIES

38. Any person who notifies the Commissioner-General of his intention to cease to be a partner in a business shall remain jointly and severally liable for the payment of any tax due from the business in any accounting period up to the time he ceases to be a member of the partnership.

39. Where any number of corporate bodies have been registered as members of a group under these regulations, each member of the group shall be held liable for any Value Added Tax due from the representative member.

PART X—MISCELLANEOUS PROVISIONS

40.—(1) The Commissioner-General may enter into an agreement with any bank under which for bank agrees to receive Value Added Tax returns and to make Value Added Tax payments, on behalf of the Commissioner-General.

(2) The use of a bank under an agreement under this regulation shall not relieve the Commissioner-General of his responsibility to collect and account for the Value Added Tax.

41.—(1) A taxable person may recover the Value Added Tax paid by him on goods, subject to output Value Added Tax, which are in stock at the start of business on the effective date, and subject to the following conditions that—

(a) the taxable person making a claim for goods held for resale is registered by the effective date;

(b) the goods on which the credit is claimed are in the possession of the taxable person at start of business on the effective date;

(c) the taxable person is in possession of a tax invoice or customs bill of entry showing the charge of Value Added Tax in respect of all goods for which he seeks to recover Value Added Tax and retain that evidence for inspection by the Commissioner-General for the period specified in section 35 of the Act;

(d) the taxable person shall have no reason for believing that the Value Added Tax has not been or will not be paid by his supplier; and

(e) the supply or importation must have occurred not more than six (6) months before the effective date.

(2) A taxable person shall submit a claim for recovery of the Value Added Tax under subregulation (1) in the prescribed form contained in the Schedule hereto, to the tax office not later than thirty (30) days from the effective date.
(3) A taxable person who claims input tax credit under this regulation shall produce an inventory of all goods on hand within thirty (30) days from the effective date, supported by an audit certificate issued by a qualified accountant or the managing director of the company.

(4) Any Value Added Tax certified by the Commissioner-General as deductible may be treated as an input tax deduction against future Value Added Tax liabilities:

Provided the deduction is made on the tax return form for any accounting period ending six (6) months after the effective date unless taxable person is instructed otherwise by the Commissioner-General in writing.

(5) Where, following an audit inspection, certification under subregulation (4) is revoked by the Commissioner-General, any Value Added Tax previously treated as credit may be recovered by the Commissioner-General in accordance with the provisions of the Act and these Regulations.

42.—(1) Where a contract was concluded between two or more parties before the effective date and no provision relating to the Value Added Tax was made in contract, the supplier shall recover the Value Added Tax due on any taxable supplies made under the contract after the effective date.

(2) Where a contract concluded after the effective date does not include a provision relating to Value Added Tax, the contract price shall be deemed to include the Value Added Tax and the supplier under the contract shall account for the Value Added Tax due.

43. Where a person, as organization or a business is eligible for relief of Value Added Tax under the Third Schedule of the Act, the person, organization or business may apply to the Commissioner-General for the relief of the Value Added Tax in the prescribed form contained in the Schedule hereto.

44. The Commissioner-General may issue administrative accounting and operational manuals or circulars as he considers necessary for collecting and accounting for the Value Added Tax.

45.—(1) The Surtax Regulations, 2002 are hereby revoked.

(2) Notwithstanding subregulation (1), the Surtax Regulations, 2002 revoked by subregulation (1) shall remain in force for the purposes of—

(i) verifying any return filed or required to be filed thereunder;

(b) the assessment and recovery of any surtax or penalty payable thereunder;

(c) processing claims for refunds thereunder; and

(d) prosecuting any offence committed thereunder.
### SCHEDULE

**VALUE ADDED TAX ACT, 2005**

**MALAWI REVENUE AUTHORITY**

**VALUE ADDED TAX DIVISION**

**APPLICATION FOR REGISTRATION FOR VALUE ADDED TAX**

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| Application checked by: .....
| Registration recommended by: .....
| Not recommended by: ........ |
| Effective Date of Registration: ........ |

The completed form should be sent to:

The Commissioner-General
Malawi Revenue Authority
Chichewa Building
Private Bag 247
Blantyre

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1. **Identification of person to be registered:**

   Taxpayer Identification Number (TPIN)

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   Name of person to be registered

   |                          |

2. **Status of person to be registered:**

   Limited Company/ Sole Proprietor/ Partnership/ Other

   |                          |

   If partners, provide name, address and signature of partners

   Full name

   |                          |

   Address

   |                          |

   Signature: Date

   |                           |

   Full name

   |                          |

   Address

   |                          |

   Signature: Date

   |                           |
Full name

Address

Signature

3. Full address of principal place of business

4. Location of main premises

5. Nature of business

6. Trading name (if any)

7. Name of person making application:
   Surname
   Other names
   Status: Proprietor [ ] Partner [ ] Director [ ]
   Company Secretary [ ] Authorized Officer [ ]
   Telephone No.:

8. Annual turnover of taxable supplies:
   (a) Actual turnover in the past twelve months
   (b) Expected turnover in the next twelve months

9. If (a) or (b) are less than K2,000,000 give the following:
   Actual turnover for past four quarters:
   Quarter ending
   Quarter ending
   Quarter ending
   Quarter ending

10. Annual turnover of exempt supplies expected in the next twelve months:

11. Current value of stock:
   Purchases and expenses

12. Associated business, if any:
   (a) Give TPIN: 
   (b) Other details:
23rd June, 2006

13. Declaration:

I, Mr/Mrs/Miss * (Full name of Signatory in block letters) ..................................................

(a) Hereby declare that the information given in this form and any accompanying correspondence is true and complete, and

(b) Hereby apply for registration under section 11 (4) or 11 (11) of the Value Added Tax Act, 2005.

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

*Delete as necessary

For Official Use Only

Registration approved/Not approved.

Signature ........................................................................................................ Official Stamp ............................................................

Commissioner General

FORM VAT 2

VALUE ADDED TAX ACT, 2005
(No.7 of 2005)

MALAWI REVENUE AUTHORITY

CERTIFICATE OF REGISTRATION FOR VALUE ADDED TAX

reg. 8 (1)

Name of Person Registered: ...............................................................................................................

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

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

Address of Business: .........................................................................................................................

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

.....................................................................................................................................................
Taxpayer Identification Number (TPIN)  

Effective Date of Registration:  

Principal Place of Business:  

I hereby certify that the above-named person has been registered for Value Added Tax under the Value Added Tax Act, 2005  

Date:  

Commissioner-General  

FORM VAT 3  

VALUE ADDED TAX ACT, 2005  
(NO. 7 OF 2005)  
MALAWI REVENUE AUTHORITY  
VALUE ADDED TAX DIVISION  
VALUE ADDED TAX RETURN  
USE BLOCK LETTERS  

NAME OF REGISTERED PERSON:  

ADDRESS:  

(Full Names)  

TPIN  

Value Added Tax Return for the Month of:  

<table>
<thead>
<tr>
<th>Goods and Services supplied and Purchased</th>
<th>Value</th>
<th>Value Added Tax Rate</th>
<th>Value Added Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Value and Value Added Tax due on sales and other outputs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Underpayment from previous tax period(s)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Value of supplies exported under customs control</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Value of zero rated supplies</td>
<td></td>
<td></td>
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<tr>
<td>5. Total value and Value Added Tax due (box 1 plus box 2 plus box 3 and plus box 4)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
6. Value of exempt supplies

7. Value and input Value Added Tax on purchases and other expenses

8. Value and input Value Added Tax on capital goods

9. Over payment from previous tax period(s)

10. Excess Value Added Tax brought forward from previous tax period Less application for refund

11. Value of zero rated purchases and other expenses

12. Total value and Value Added Tax on inputs (box 7 plus box 8 plus box 9 plus box 10 and plus box 11)

13. Value of exempt purchases and other expenses

14. Value Added Tax payable (box 5 minus box 12) leave blank if box 5 is less than box 12

15. Excess Value Added Tax-credit (box 12 minus box 5) leave blank if box 12 is less than box 5 carry this figure forward to box 10 of next Value Added Tax return

TRANSACTION INFORMATION

Enter here details of four LARGEST input Value Added Tax amounts on either invoices or bills of entry included in box 7 and 8 above.

<table>
<thead>
<tr>
<th>Invoice or Bill of Entry Number</th>
<th>Date of Invoice or Bill of Entry</th>
<th>Name of Supplier</th>
<th>Supplier’s TPIN</th>
<th>Description of Taxable Supply</th>
<th>Value Added Tax on Supplies Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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<tr>
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<td>4</td>
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</tbody>
</table>
DECLARATION

I ___________________________ (Full name)

DECLARE that the information given on this VAT return is true and correct.

Signature ___________________________ Date ___________

Amount Paid (MK) ___________________________ ___________________________

Position in Company ___________________________

FOR OFFICIAL USE ONLY

<table>
<thead>
<tr>
<th>Receiving Officer's Name</th>
<th>Officer's Name</th>
<th>Date Received</th>
<th>Cheque Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Received</td>
<td>Computer Operator's Initial And Date</td>
<td>Docket Number</td>
<td>Serial Number</td>
</tr>
</tbody>
</table>

FORM VAT 4

VALUE ADDED TAX ACT, 2005
(No. 7 of 2005)
MALAWI REVENUE AUTHORITY
VALUE ADDED TAX DIVISION
VALUE ADDED TAX REFUND OR CREDIT FORM ON VALUE ADDED TAX—PAID STOCK
reg. 23 (2)
(to be submitted with Form VAT 3)

INSTRUCTIONS: In each section, insert the appropriate value and VAT amount

TPIN ________________

Name of Person ___________________________ Registered

Postal Address ___________________________
| Supplier's | VAT Invoice or |
| TPPN | Bill of Entry Number |
| (1) | (2) |
| Date of Invoice | Quantity of Goods | Description of Goods | Value of Goods | VAT Rate | VAT Paid |
| (3) | (4) | (5) | (6) | (7) | (8) |

**PART B: Reconciliation with Form VAT 3**

Enter the amount of Value Added Tax paid on goods on hand at the date of registration (Total of Column 6). This amount should also be entered in Column 7 of VAT Form VAT 3.

**PART C: Declaration**

I, ____________________________ (Full name), hereby declare that the above is full and true account of the Value Added Tax paid on taxable supplies purchased prior to the date of registration and remaining in stock on that date.

Signature: ________________________

Position of signatory: ________________________
FOR OFFICIAL USE ONLY

Officer/Accepting this Form: _________________________________________________________________________
(Name in full)

Signature: _______________________________________________________________________________________

Date Stamp: 

Bills of Entry and Purchase
Invoices Verified and Compared
With Stock on Hand By: ___________________________________________________________________________
(Name in full): _________________________________________________________________________________

Signature: ______________________________________________________________________________________

Date: ___________________________________________________________________________________________

FORM VAT 8

VALUE ADDED TAX ACT, 2005
(No. 7 of 2005)

MALAWI REVENUE AUTHORITY
VALUE ADDED TAX DIVISION

APPLICATION TO PURCHASE GOODS FREE OF VALUE ADDED TAX reg. 43

(To be completed in triplicate by the purchaser/purchasing organization)

Purchaser’s Name: _______________________________________________________________________________
Supplier’s Name: _______________________________________________________________________________

TPIN Address: ___________________________________________________________________________________
TPIN Address: ___________________________________________________________________________________

Performa Invoice Number: __________________________________________ Date: ________________________

Payment by: (a) Cheque [ ] (b) Cash [ ] (c) Other (state) _____________________________________________

Full Name of Person submitting the Form: ___________________________________________________________

Signature: ______________________________________________________________________________________

Mode of Identification: (ID, Passport, Driving Licence ) No: ____________________________________________

<table>
<thead>
<tr>
<th>Order/LPO No</th>
<th>Date</th>
<th>Description of Goods</th>
<th>Unit Price</th>
<th>Quantity</th>
<th>Total Value (Kwacha)</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

TOTAL VALUE
Total value (in words) .................................................................
I declare the goods listed above eligible for entry under Customs Procedure Code No. .................................................................

And are for exclusive use for/by:
Place of use:
Address:

The above information is, to my best knowledge, true and correct
Full Name in print: .................................................................
Signature: .................................................................
Office Title: .................................................................

<table>
<thead>
<tr>
<th>FOR OFFICIAL USE ONLY</th>
<th>FOR MANUFACTURE'S USE ONLY</th>
<th>FOR OFFICIAL USE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved</td>
<td>Goods Supplied</td>
<td>Trading RecordsVerified and Certified Correct</td>
</tr>
<tr>
<td>Not Approved</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Full name: .................................................................
Invoice No. and Date: .................................................................
Signature: .................................................................
Delivery Note No. and Date: .................................................................

Expiry Date: .................................................................
Vehicle No. Quality Ref. .................................................................

Made this 19th day of June, 2006.

FILE NO. C/DEA/3/3/6/10

GOODALL E. GUNDWE
Minister of Finance

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