

GOVERNMENT NOTICE NO. 6

VALUE ADDED TAX ACT

(Cap. 42:02)

VALUE ADDED TAX (AMENDMENT) REGULATIONS, 2019

IN EXERCISE of the powers conferred by section 64 (c) of the Value Added Tax Act, I, TOM GRAY MALATA, Commissioner General of the Malawi Revenue Authority, make the following Regulations—

1. These Regulations may be cited as the Value Added Tax Citation (Amendment) Regulations, 2020.
2. The Value Added Tax (VAT) Return, Form VAT 3 is revoked and replaced by the following new Form.
 

Revocation  
and  
replacement of  
Form VAT 3  
of  
sub. leg. p. 48

VALUE ADDED TAX ACT

(CAP. 42:02)

FORM VAT 3

MALAWI REVENUE AUTHORITY  
DOMESTIC TAXES DIVISION  
VALUE ADDED TAX (VAT) RETURN  
(USE BLOCK LETTERS)

reg. 26

Details of Taxpayer	
TPIN	
FULL NAME:	
TRADING NAME:	
POSTAL ADDRESS:	
EMAIL ADDRESS:	
TELEPHONE/MOBILE NO:	

Month  Year  20.....

Details of Transactions

GOODS AND SERVICES SUPPLIED AND PURCHASES	VALUE	VALUE ADDED TAX RATE	VALUE ADDED TAX
1. Value and Value Added Tax due on Sales and other Outputs			

17th April, 2020

2. Output Value Added Tax on imported services			
3. Value Added Tax on Disposal of Capital items			
4. Value of Supplies exported under Customs Control			
5. Value of Zero rated supplies			
6. Value of exempt supplies			
7. Total Value and Value Added Tax due			
8. Value and input Value Added Tax on local purchases and other expenses			
9. Value and input Value Added Tax on import purchases			
10. Value of zero rated purchases and other expenses			
11. Input Value Added Tax on Imported Services			
12. Withholding Value Added Tax			
13. Value Added Tax on Electronic Fiscal Devices Machine			
14. Value of exempt purchases and other expenses			
15. Value of purchases from Non Value Added Tax registered trader			
16. Total value and Value Added Tax on Inputs			
17. Value Added Tax Liability/Excess			
18. Value and Value Added Tax on Capital goods			

Transaction Information on Input Value Added Tax on Local Purchases

Date of Invoice	Invoice Number	TIN of Supplier	Name of Supplier	Description of Taxable Supply/ Transaction	Value Added Tax on Supplies
TOTAL					





## CORRIGENDA

GOVERNMENT NOTICE NO. 66 Customs and Excise (Tariffis) (Amendment) Order, 2019 publishing in the Malawi *Gazette* Supplement, dated 6th September, 2019—

(a) under paragraph 3 (h), in column 10 under the tariff subheading 2203. 00.90, by deleting the entry "65%" and substituting therefore the entry "60%",

(b) under paragraph 3 (j), by deleting the tariff subheading "3401.19.00" and substituting therefor tariff subheading 3401.19.90:

(c) under paragraph 3 (k), in column 11 under the tariff subheading 8539.49.11 and 8539.49.12, by deleting the entry "Exempt" and substituting therefore the entry "Zero %" respectively:

(d) under paragraph 3 (q), by deleting the tariff subheading 8539.49.10 and substituting therefore the subheading "8539.49.11", and

(e) in the Sixth Schedule, under Part III, by deleting the word "SURCHARGE" and substituting therefore the word "RATES FOR CARBON TAX".