

## GOVERNMENT NOTICE NO. 8

## CUSTOMS AND EXCISE ACT

(CAP. 42:01)

## CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2023

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) Citation  
(Amendment) Order, 2023.

2. The Customs and Excise (Tariffs) Order is amended, in Appendix A of Part I of the *Eighth Schedule*, by inserting therein, under the heading "FOOD MANUFACTURING INDUSTRY – SUGAR CONFECTIONERY MANUFACTURING INDUSTRY", in correct numerical sequence, the entries in column 1 and corresponding entries in columns 2, 3, 4 and 5 as shown hereunder—

Amendment of  
Appendix A of  
Part I of the  
*Eighth*  
*Schedule* to  
Cap. 42:01  
sub.leg. P 144c

| 1          | 2           | 3    | 4    | 5    |
|------------|-------------|------|------|------|
| 0402.29.10 | Milk Powder | Free | Free | 16.5 |
| 0404.10.00 | Whey Powder | Free | Free | 16.5 |

Made this 1st day of March, 2023.

S. A. GWENGWE

(FILE NO.: C/RPD/6/3/3/13)

Minister of Finance and Economic Affairs

## GOVERNMENT NOTICE NO. 9

## CUSTOMS AND EXCISE ACT

(CAP. 42:01)

## CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO.2) ORDER, 2023

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, SOSTEN ALFRED GWENGWE, Minister of Finance and Economic Affairs, make the following Order—

1. This Order may be cited as the Customs and Excise (Tariffs) Citation  
(Amendment) (No.2) Order, 2023.

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the "principal Order") is amended, in Part III of the *First Schedule*, by—

(a) deleting the entry "Exempt" in Columns 11 under tariff subheading 1102.90.00, 1103.11.00, 1103.19.00, 1104.12.00, 1104.19.00, 1104.22.00, 1104.29.00, 1104.30.00, 1107.20.10, 1107.20.20, 1107.20.30, 1107.20.90, and substituting therefor, the entry "16.5%";

Amendment  
of Part III of  
the *First*  
*Schedule* to  
Cap. 42:01  
sub. leg  
p.144c

(b) deleting the entries "30%" and "25%" in Columns 5 and 6 under tariff subheading 3926.90.10 and substituting therefor, the entry "Free";

(c) inserting the entry "5%" in column 10 under tariff subheading 7308.90.80;

(d) deleting the entries "30%" and "25%" in Columns 5 and 6 under tariff subheadings 7321.11.10, 8516.60.91 and substituting therefor, the entry "Free";

(e) inserting, in the correct numerical sequence, a new tariff subheading 8504.40.92 as shown hereunder—

| 2          | 3                                 | 4 | 5    | 6    | 7    | 7A   | 8    | 9    | 10   | 11   | 12  |
|------------|-----------------------------------|---|------|------|------|------|------|------|------|------|-----|
| 8504.40.92 | ---Electric motor vehicle charger | U | Free | Free | Free | Free | Free | Free | Free | Zero | 10% |

(f) deleting the entry "5%" in Column 10, under tariff subheading 8701.24.00, and substituting therefor, the entry "Free";

(g) deleting the entries "30%" "25%" and "55%" in Columns 5, 6 and 10 under tariff subheadings 8702.40.11, and substituting therefor, the entry "Free";

(h) deleting the entries "30%" "25%" and "80%" in Columns 5, 6 and 10 under tariff subheadings 8702.40.12, and substituting therefor, the entry "Free";

(i) deleting the entries "30%" "25%" and "110%" in Columns 5, 6 and 10 under tariff subheading 8702.40.13, and substituting therefor, the entry "Free";

(j) deleting the entries "20%" "15%" and "5%" in Columns 5, 6 and 10 under tariff subheadings 8702.40.22, 8702.40.23, 8702.40.28, 8702.40.53, and substituting therefor, the entry "Free";

(k) deleting the entries "20%" "15%" and "30%" in Columns 5, 6 and 10 under tariff subheadings 8702.40.24, 8702.40.29, 8702.40.54, and substituting therefor, the entry "Free";

(l) deleting the entries "20%" "15%" and "60%" in Columns 5, 6 and 10 under tariff subheadings 8702.40.25, 8702.40.30, 8702.40.55, and substituting therefor, the entry "Free";

(m) deleting the entries "20%" and "15%" in Columns 5 and 6 under tariff subheading 8702.40.27, and substituting therefor, the entry "Free";

(n) deleting the entries "30%" "25%" and "45%" in Columns 5, 6 and 10 under tariff subheading 8703.80.10, and substituting therefor, the entry "Free";

(o) deleting the entries "30%" "25%" and "70%" in Columns 5, 6 and 10 under tariff subheading 8703.80.20, and substituting therefor, the entry "Free";

(p) deleting the entries "30%" "25%" and "100%" in Columns 5, 6 and 10 under tariff subheading 8703.80.90; and substituting therefor, the entry "Free";



(q) deleting the entries "10%" "10%" and "5%" in Columns 5, 6 and 10 under tariff subheading 8704.60.00, and substituting therefor, the entry "Free";

(r) inserting in column 7A the following tariffs subheadings, with entries—

(i) "12.5%"—

02075400; 03024900; 03029100; 03029200; 03029900; 04101000;  
 04109000; 07095200; 07095300; 07095400; 07095500; 07095600;  
 07123400; 08029100; 08029200; 08029900; 08052100; 08052200;  
 08052900; 09011123; 09011129; 09041200; 09042290; 15109000;  
 15156000; 15163000; 16041800; 16052100; 22029920; 22029990;  
 22042110; 22042190; 22042290; 24011099; 24012099; 24041100;  
 24041200; 24041900; 24049100; 24049200; 24049900; 33049990;  
 34023100; 34023900; 34024100; 34024200; 34024900; 34025000;  
 36032000; 36033000; 36034000; 36035000; 36036000; 38271100;  
 38271200; 38271300; 38271400; 38272000; 38273100; 38273200;  
 38273900; 38274000; 38275100; 38275900; 38276100; 38276200;  
 38276300; 38276400; 38276500; 38276800; 38276900; 38279000;  
 40119090; 44092290; 44123300; 44123400; 44124100; 44124200;  
 44124900; 44125100; 44125200; 44125900; 44129100; 44129200;  
 44149000; 44181100; 44181900; 44182100; 44182900; 44183000;  
 44187300; 44187400; 44187500; 44188100; 44188200; 44188300;  
 44188900; 44189100; 44189200; 44189900; 44191100; 44191200;  
 44191900; 44192000; 44199000; 44201100; 44201900; 57032100;  
 57032900; 57033100; 57033900; 57042000; 58013700; 58021000;  
 60053500; 60053600; 60053700; 60053800; 60053900; 62012000;  
 62013000; 62014000; 62019000; 62022000; 62023000; 62024000;  
 62029000; 63042000; 69072100; 69072200; 69072300; 69073000;  
 69074000; 71131990; 73144990; 73211910; 73211920; 74198000;  
 85480000; 85491100; 85491200; 85491300; 85491400; 85491900;  
 85492100; 85492900; 85493100; 85493900; 85499100; 85499900;  
 87022011; 87022012; 87022013; 87023011; 87023012; 87023013;  
 87024011; 87024012; 87024013; 87034010; 87034020; 87034090;  
 87035010; 87035020; 87035090; 87036010; 87036020; 87036090;  
 87037010; 87037020; 87037090; 87038010; 87038020; 87038090;  
 87082200; 87116019; 89031100; 89031200; 89031900; 89032100;  
 89032200; 89032300; 89033100; 89033200; 89033300; 89039300;  
 90065330; 91022910; 91022990; 93020020; 93033090; 94013100;  
 94013900; 94014100; 94014900; 94015200; 94015300; 94019100;  
 94019900; 94038210; 94038290; 94038310; 94038390; 94039110;  
 94039990; 94044000; 94051100; 94051900; 94052110; 94052900;  
 94053100; 94053900; 94054100; 94054200; 94054990; 94055000;  
 94056100; 94056900; 94061010; 94061091; 94061099; 94062000;  
 94069000; 95082100; 95082200; 95082300; 95082400; 95082500;  
 95082600; 95082900; 95083000; 95084000; 96200000;

(ii) "7.5%" —

87022022; 87022023; 87022024; 87022025; 87022027; 87022028;  
 87022029; 87022030; 87022053; 87022054; 87022055; 87023022;  
 87023023; 87023024; 87023025; 87023027; 87023028; 87023029;  
 87023030; 87023053; 87023054; 87023055; 87024022; 87024023;

87024024; 87024025; 87024027; 87024028; 87024029; 87024030;  
87024053; 87024054; 87024055; 87112021;

(iii) "5%"—

02021000; 02081000; 03039100; 03039200; 03039900; 03043100;  
03044700; 03044800; 03045600; 03045700; 03048800; 03049600;  
03049700; 03055200; 03055300; 03055400; 03063100; 03063200;  
03063300; 03063400; 03063500; 03063600; 03063900; 03069100;  
03069200; 03069300; 03069400; 03069500; 03069900; 03072200;  
03073200; 03074200; 03074300; 03075200; 03077200; 03078200;  
03078300; 03078400; 03078700; 03078800; 03079200; 03081200;  
03082200; 03091000; 03099000; 04032000; 10063010; 10063090;  
12115000; 12116000; 15092000; 15093000; 15094000; 37050000;  
39233020; 40117000; 40118000; 40119010; 40119020; 44011100;  
44011200; 44013200; 44014100; 44014900; 44022000; 44031100;  
44031200; 44032100; 44032200; 44032300; 44032400; 44032500;  
44032600; 44034200; 44039300; 44039400; 44039500; 44039600;  
44039700; 44039800; 44061100; 44061200; 44069100; 44069200;  
44071110; 44071190; 44071210; 44071290; 44071300; 44071400;  
44071910; 44071990; 44072300; 44079610; 44079690; 44079710;  
44079790; 48042100; 55011100; 55011900; 55021000; 55029000;  
55064000; 68151100; 68151200; 68151300; 68151900; 70191300;  
70191400; 70191500; 70196100; 70196200; 70196300; 70196400;  
70196500; 70196600; 70196900; 70197100; 70197200; 70197300;  
70198000; 71042100; 71042900; 71049100; 72102010; 72102090;  
72107010; 72107090; 73110092; 74192000; 82078090; 84213200;  
87044100; 87044200; 87045100; 87045200; 87046000; 87116002;  
88061000; 88062100; 88062200; 88062300; 88062400; 88062900;  
88069100; 88069200; 88069300; 88069400; 88069900; 97012100;  
97012200; 97012900; 97019100; 97019200; 97019900; 97021000;  
97029000; 97031000; 97039000; 97051000; 97052100; 97052200;  
97052900; 97053100; 97053900; 97069000;

(iv) "2.5%"—

85434000;

(v) "Free"—

13021400; 23099091; 23099093; 23099094; 28111200; 28121200;  
28121300; 28121400; 28121500; 28121600; 28121700; 28121900;  
28444100; 28444200; 28444300; 28444400; 28452000; 28453000;  
28454000; 28531000; 28539000; 29034100; 29034200; 29034300;  
29034400; 29034500; 29034600; 29034700; 29034800; 29034900;  
29035100; 29035900; 29036100; 29036200; 29036900; 29037200;  
29038300; 29039300; 29039400; 29043100; 29043200; 29043300;  
29043400; 29043500; 29043600; 29049100; 29105000; 29146200;  
29147100; 29147900; 29162000; 29202100; 29202200; 29202300;  
29202400; 29211200; 29211300; 29211400; 29221500; 29221600;  
29221700; 29221800; 29233000; 29234000; 29242500; 29264000;  
29301000; 29306000; 29307000; 29308000; 29314100; 29314200;



29314300; 29314400; 29314500; 29314600; 29314700; 29314800;  
 29314900; 29315100; 29315200; 29315300; 29315400; 29315900;  
 29321400; 29329600; 29333400; 29333500; 29333600; 29333700;  
 29339200; 29349200; 29351000; 29352000; 29353000; 29354000;  
 29355000; 29359000; 29397200; 29397900; 29398000; 30021200;  
 30021300; 30021400; 30021500; 30024100; 30024200; 30024900;  
 30025100; 30025900; 30034100; 30034200; 30034300; 30034900;  
 30036000; 30044100; 30044200; 30044300; 30044900; 30046000;  
 30069300; 31031100; 31031900; 32041800; 38085200; 38085900;  
 38086100; 38086200; 38086900; 38123100; 38123900; 38221100;  
 38221200; 38221300; 38221900; 38229000; 38248400; 38248500;  
 38248600; 38248700; 38248800; 38248900; 38249100; 38249200;  
 38249900; 39014000; 39072100; 39072900; 39076100; 39076900;  
 39093100; 39093900; 39112000; 40151200; 44212000; 44219110;  
 49052000; 49059000; 49070010; 54025300; 54026300; 73110091;  
 81039100; 81039900; 81061000; 81069000; 81092100; 81092900;  
 81093100; 81093900; 81099100; 81099900; 81121300; 81121900;  
 81123100; 81123900; 81124100; 81124900; 81126100; 81126900;  
 84147000; 84191200; 84193300; 84193400; 84193500; 84244100;  
 84244900; 84248200; 84305000; 84323100; 84323900; 84324100;  
 84324200; 84361090; 84561100; 84561200; 84564000; 84565000;  
 84594100; 84594900; 84601200; 84602200; 84602300; 84602400;  
 84621100; 84621900; 84622200; 84622300; 84622400; 84622500;  
 84622600; 84623200; 84623300; 84624200; 84625100; 84625900;  
 84626100; 84626300; 84626900; 84629000; 84652000; 84717020;  
 84798300; 84852000; 84853000; 84858000; 85017100; 85017200;  
 85018000; 85141100; 85141900; 85143100; 85143200; 85143900;  
 85171300; 85171400; 85177100; 85177900; 85234120; 85234130;  
 85234140; 85234190; 85234920; 85234990; 85235210; 85235290;  
 85241100; 85241200; 85241900; 85249100; 85249200; 85249900;  
 85258100; 85258200; 85258300; 85258900; 85269110; 85269120;  
 85269190; 85269210; 85269220; 85269290; 85284200; 85285200;  
 85286200; 85394911; 85394912; 85395100; 85395200; 85414100;  
 85414200; 85414300; 85414900; 85415100; 85415900; 86021020;  
 87012100; 87012200; 87012300; 87012400; 87012900; 87019111;  
 87019119; 87019190; 87019211; 87019219; 87019290; 87019311;  
 87019319; 87019390; 87019411; 87019419; 87019490; 87019511;  
 87019519; 87019590; 87022021; 87022026; 87022051; 87022052;  
 87023021; 87023026; 87023051; 87023052; 87024021; 87024026;  
 87024051; 87024052; 87044300; 87112020; 87116001; 88071000;  
 88072000; 88073000; 88079000; 90278100; 90278900; 94052120;  
 94054910;

(s) deleting, under Customs Procedure Code 4000.427, the word “fifty” appearing after the words “equivalent of” and replacing therefor the words “one hundred”;

(t) deleting, under Note 2(a) of the Customs Procedure Code 4000.429, the words “K300,000” appearing after the word “exceeding” and replacing therefor the words “K750,000”;

(v) deleting the special requirements under Customs Procedure Codes 4000.416, 4000.417, 4000.430, 4000.479, 4000.496, 4071.416, 4071.417, 4071.479, 4071.496, and replacing therefor, new special requirements as follows—

If a motor vehicle admitted to this procedure is subsequently disposed of before the expiration of five years period, except for direct exportation, to a person not entitled to duty free admission of such motor vehicles, duty shall be payable. The person so disposing the motor vehicle before expiration of the five years period shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under Part III of this Tariff at the rates in force at the time of such disposal. The Commissioner General may determine value or remit a part of any specific duty payable in respect of any motor vehicles which are disposed of after use in Malawi.”;

"The privileges in paragraphs (a) and (b) shall only be enjoyed during the period from the commencement of the project to the time the hotel, lodge, inn or conference centre becomes operational.";

[illegible]



[illegible]

[illegible]





| 2   | 3  | 4 | 5    | 6    | 7    | 7A   | 8    | 9    | 10   | 11   | 12   |
|---|--|---|------|------|------|------|------|------|------|------|------|
|   | (a) the application is accompanied by certified Building Plans, Bills of Quantities (BoQ) and Material schedules; and<br><br>(b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.  |   |      |      |      |      |      |      |      |      |      |
| <b>4071.498</b><br><b>Ex-bonded</b><br><b>warehouse</b> | <b>Goods for the construction of electric motor vehicle charging station</b><br><br>NOTE:<br>The privilege under this CPC shall only apply where—<br><br>(a) the application is accompanied by certified building plans, Bills of Quantities (BoQ) and material schedules; and<br><br>(b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party. | U | Free | Free | Free | Free | Free | Free | Free | Zero | Free |

(z) inserting, in correct numerical order, the following new Customs Procedure Codes 4000.499 and 4071.499—



[illegible]

| 2 | 3   | 4 | 5 | 6 | 7 | 7A | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|----|---|---|----|----|----|
|   | <p>NOTE:</p> <p>The privilege under this CPC shall only apply where—</p> <p>(a) the application is accompanied by certified building plans, Bills of Quantities (BoQ) and material schedules; and</p> <p>(b) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.</p> |   |   |   |   |    |   |   |    |    |    |

Amendment  
of Part II of  
the *Second  
Schedule* to  
the principal  
Order

3. The principal Order is amended, in Part II of the *Second Schedule*, by deleting paragraph 3 (1) and replacing therefor, the following new paragraph 3 (1)—

“3.—(1) Pursuant to section 82 (f) of the Act, there shall be charged, levied and paid in respect of—

(a) airtime at the rate of seven and a half percent;

(b) television subscriptions at the rate of ten percent; and

(c) gross gaming revenue, the value of a lottery ticket, excise duties at the rate of fifteen percent.”.

Made this 1st day of March, 2023.

(FILE NO. C/RPD/6/3/25)

S. A. GWENGWE  
*Minister of Finance and Economic Affairs*