

GAZETTE EXTRAORDINARY

The Malawi Gazette Supplement, dated 1st September, 2023, containing
Regulations, Rules, etc.

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(No. 27A)

GOVERNMENT NOTICE NO. 48

CUSTOMS AND EXCISE ACT

(CAP.42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) (NO.5) 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.5) Order, 2023.

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the
"principal Order") is amended, by deleting paragraph 8.

Amendment
to Cap. 42:01
sub. leg. p.
144c

3. The principal Order is amended, in Part III of the *First Schedule*, by
deleting tariff heading 8703 and the corresponding entries in *Columns* 2, 3, 4,
5, 6, 7, 7A, 8, 9, 10, 11 and 12 and substituting therefor, a new tariff heading
8703 and the corresponding entries in *Columns* 2, 3, 4, 5, 6, 7, 7A, 8, 9, 10, 11
and 12, as shown hereunder—

Amendment
of Part III of
the *First
Schedule* to
the principal
Order

1	2	3	4	5	6	7	7A	8	9	10	11	12
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. --Vehicles specially designed for traveling on snow; golf cars and similar vehicles										
	8703.10.10	---Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	15%	Free	Free	—	16.5%	10%
	8703.10.20	---Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	15%	Free	Free	30%	16.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8703.10.90	---Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%
		--Other vehicles, ignition internal combustion piston engine;										
		--Of a cylinder capacity not exceeding 1,000 cc										
	8703.21.10	---Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	15%	Free	Free	—	16.5%	10%
	8703.21.20	---Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	15%	Free	Free	30%	16.5%	10%
	8703.21.90	---Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%
		--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc										
	8703.22.10	---Vehicles manufactured within a period not exceeding eight years.	U	30%	25%	1%	30%	Free	Free	—	16.5%	10%
	8703.22.20	---Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	30%	Free	Free	30%	16.5%	10%
	8703.22.90	---Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	30%	Free	Free	60%	16.5%	10%

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1	2	3	4	5	6	7	7A	8	9	10	11	12
		--Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000 cc:										
		--Of cylinder capacity not exceeding 1999 cc										
8703.23.11	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	30%	Free	Free	15%	16.5%	10%
8703.23.12	---	Vehicles manufactured in a period not exceeding eight years but not exceeding years	U	30%	25%	1%	15%	Free	Free	45%	16.5%	10%
8703.23.19	---	Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	75%	16.5%	10%
		--Of a cylinder capacity exceeding 1999 but not exceeding 2500 cc										
8703.23.21	---	Vehicles manufactured within a period not eight years	U	30%	25%	1%	30%	Free	Free	35%	16.5%	10%
8703.23.22	---	Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%
8703.23.29	---	Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	90%	16.5%	10%
		--Of a cylinder capacity exceeding 2500 but not exceeding 3000 cc										
8703.23.31	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	30%	Free	Free	45%	16.5%	10%

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1	2	3	4	5	6	7	7A	8	9	10	11	12
8703.23.32	---	Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	30%	Free	Free	70%	16.5%	10%
8703.23.39	---	Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	100%	16.5%	10%
	---	Of a cylinder capacity exceeding 3000 cc :										
8703.24.10	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	30%	Free	Free	40%	16.5%	10%
8703.24.20	---	Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%
8703.24.90	---	Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	15%	Free	Free	80%	16.5%	10%
	--	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):										
	--	Of a cylinder capacity not exceeding 1,500 cc:										
8703.31.10	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	15%	Free	Free	—	16.5%	10%
8703.31.20	---	Vehicles manufactured within a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	15%	Free	Free	30%	16.5%	10%

1	2	3	4	5	6	7	7A	8	9	10	11	12
	8703.31.90	---Vehicles with more than twelve years from the year of manufacture.	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%
		--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:										
		--Of a cylinder capacity not exceeding 1999 cc										
	8703.32.11	---Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	30%	Free	Free	15%	16.5%	10%
	8703.32.12	---Vehicles manufactured in a period exceeding eight years but not exceeding twelve years of a cylinder capacity not exceeding 1,999cc	U	30%	25%	1%	15%	Free	Free	45%	16.5%	10%
	8703.32.19	---Vehicles, with more than twelve years from the year of manufacture of cylinder capacity not exceeding 1,999 cc.	U	30%	25%	1%	15%	Free	Free	75%	16.5%	10%
	8703.32.91	---Vehicles manufactured within a period not exceeding eight years of cylinder capacity exceeding 1,999cc but not exceeding 2500 cc	U	30%	25%	1%	30%	Free	Free	35%	16.5%	10%
	8703.32.92	---Vehicles manufactured in a period exceeding eight years but not exceeding twelve years of cylinder capacity exceeding 1,999 cc but not exceeding 2500 cc	U	30%	25%	1%	15%	Free	Free	60%	16.5%	10%

[illegible]

1	2	3	4	5	6	7	7A	8	9	10	11	12
		being charged by plugging to external source of electric power.										
8703.70.10	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	12.5%	Free	Free	45%	16.5%	10%
8703.70.20	---	Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	30%	25%	1%	12.5%	Free	Free	70%	16.5%	10%
8703.70.90	---	Vehicles with more than twelve years from the year of manufacture	U	30%	25%	1%	12.5%	Free	Free	100%	16.5%	10%
		-Other vehicles, with only electric motor for propulsion										
8703.80.10	---	Vehicles manufactured within a period not exceeding eight years	U	Free	Free	1%	12.5%	Free	Free	—	Exempt	10%
8703.80.20	---	Vehicles manufactured in a period exceeding eight years but not exceeding twelve years	U	Free	Free	1%	12.5%	Free	Free	—	Exempt	10%
8703.80.90	---	Vehicles with more than twelve years from the year of manufacture	U	Free	Free	1%	12.5%	Free	Free	—	Exempt	10%
		-Other:										
8703.90.10	---	Ambulances, hearses and prison vans	U	Free	Free	Free	Free	Free	Free	—	Exempt	10%
8703.90.91	---	Vehicles manufactured within a period not exceeding eight years	U	30%	25%	1%	15%	Free	Free	45%	16.5%	10%

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1	2	3	4	5	6	7	7A	8	9	10	11	12
	8703.90.92	--- Vehicles manufactured in a period exceeding eight years but not exceeding twelve years										
			U	30%	25%	1%	15%	Free	Free	70%	16.5%	10%
	8703.90.99	--- Vehicles with more than twelve years from the year of manufacture										
			U	30%	25%	1%	15%	Free	Free	100%	16.5%	10%

Made this 28th day of August, 2023.

(FILE NO.: C/RPD/6/3/3/18)

S. A. GWENGWE
Minister of Finance and
Economic Affairs