

MALAWI GOVERNMENT

(Published 22 November 2019)

Act

No. 32 of 2019

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

11th November, 2019

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of section 63 of Cap. 42:02
3. Replacement of section 64 of the principal Act
4. Amendment of the First Schedule to the principal Act
5. Amendment of the Second Schedule to the principal Act

An Act to amend the Value Added Tax Act.

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2019. Short title

2. The Valued Added Tax Act (hereinafter, referred to as “the principal Act”) is amended in section 63 by— Replacement of s. 36A of Cap. 41:01

(a) deleting paragraph (c) and replacing therefor with a new paragraph (c) as follows—

“(c) relating to the payment of Value Added Tax;”;

(b) deleting paragraph (f) and re-numbering paragraphs (g) to (j) in their proper sequence as paragraphs (f) to (i).

3. The principal Act is amended by deleting section 64 and replacing therefor with a new section 64 as follows— Replacement of s.64 of the principal Act

“Directives and other powers of the Commissioner General

64. Subject to this Act, the Commissioner General may—

(a) in writing, give such administrative directives as he or she considers necessary for the implementation of the provisions of this Act;

(b) in writing, where he or she considers it necessary for the protection of revenue, request a taxable person to provide such security as the Commissioner General considers adequate; and

(c) design, amend, approve and publish Value Added Tax forms as may, from time to time, be required for the administration of this Act.”.

Amendment of First Schedule to the principal Act

4. The First Schedule to the principal Act is amended by—

(a) deleting paragraph (ga) and replacing therefor with a new paragraph (ga) as follows—

“(ga) cooking oil under the Customs Tariff Subheadings 1507.10.00 to 1507.90.00, 1508.10.00 to 1508.90.90, 1511.10.10 to 1511.90.90 and 1512.11.00 to 1512.29.00;”;

(b) deleting paragraph 12. and replacing therefor with a new paragraph 12., as follows—

“12. *Other Coins*

Exemption covers “Other Coins” under Customs Tariff Subheadings 7118.90.10 and 7118.90.90.”.

Amendment of Second Schedule to the principal Act

5. The Second Schedule to the principal Act is amended by inserting new paragraphs 29 to 35, as follows—

“29. *Poultry or chicken feed*

Zero-rating covers poultry feed under the Customs Tariff Subheading 2309.90.91.

30. *Liquefied Petroleum Gas (LPG)*

Zero-rating covers liquefied petroleum gas (LPG) under the Customs Tariff Subheading 2711.11.00 to 2711.19.00.

31. *Laundry Soap*

Zero-rating covers laundry soap under the Customs Tariff Subheading 3401.19.90.

32. *Gas Cylinders*

Zero-rating covers gas cylinders under the Customs Tariff Subheading 7311.00.91.

33. *Wood Cook Stoves*

Zero-rating covers wood cook stoves under the Customs Tariff Subheading 7321.19.10.

34. *Solar Products*

Zero-rating covers solar inverters, solar panels, solar battery chargers, solar accumulators, solar regulators, solar lamps, solar bulbs, solar batteries under the Customs Tariff Subheadings 8504.40.30, 8504.40.91, 8506.80.10, 8507.20.10, 8507.30.10, 8507.40.10, 8507.50.10, 8507.60.10, 8507.80.10, 8539.49.11, 8539.50.00, 8541.40.10, 9032.89.91 and 9405.40.30.

5. *Energy Efficient Bulbs*

Zero-rating covers energy efficient bulbs under the Customs Tariff Subheading 8539.49.12.”.

Passed in Parliament this tenth day of October, two thousand and nineteen.

FIONA KALEMBA
Clerk of Parliament