(Published 31st March, 2022)

Act

No. 7 of 2022

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st March, 2022

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of section 2 to Cap.42:02
3. Repeal of Part IIIA of the principal Act
4. Amendment of section 30 (1) of the principal Act
5. Amendment of section 34 of the principal Act
6. Amendment of section 37 of the principal Act
7. Amendment of section 38 (1) of the principal Act
8. Amendment of section 46 of the principal Act
9. Amendment of section 59 of the principal Act
10. Amendment of the First Schedule to the principal Act

An Act to amend the Value Added Tax Act

Short title

ENACTED by the Parliament of Malawi as follows—

Amendment of s.2 to Cap.42:02

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2022.

Repeal of Part IIIA of the principal Act

2. The Value Added Tax Act (hereinafter referred to as the "principal Act") is amended, in section 2, by deleting the definition of the word "withholding agent".

Amendment of s.30 (1) of the principal Act

3. The principal Act is amended, by repealing Part IIIA.

Amendment of s.34 of the principal Act

4. The principal Act is amended, in section 30 (1), by deleting paragraph (*d*).

Amendment of s.37 of the principal Act

5. The principal Act is amended, in section 34, by deleting, wherever it appears in that section, the words "or withholding agent".

Amendment of s.38 (1) of the principal Act

6. The principal Act is amended, in section 37, by repealing subsection (4).

Amendment of s.46 of the principal Act

7. The principal Act is amended, in section 38 (1), by deleting the words "or withholding agent" immediately after the words "taxable person".

Amendment of s.59 of the principal Act

8. The principal Act is amended, in section 46, by repealing subsection (2).

9. The principal Act is amended, in section 59—

(*a*) in the marginal note, by deleting word "withholding"; and

(*b*) by deleting the words "or withholds Valued Added Tax on payment to a supplier of taxable goods or services" appearing immediately after the words "taxable person".

Amendment of First Schedule to the principal Act

10. The principal Act is amended, in the First Schedule, by—

(*a*) inserting, immediately after paragraph 3(*g*), a new paragraph (*ga*), as follows—

"(*ga*) cooking oil under the Customs Tariff Subheadings 1507.90.00, 1508.90.10 to 1508.90.90, 1511.90.11 to 1511.90.90 and 1512.19.00 to 1512.29.00";

(*b*) inserting, in the correct numerical order, a new paragraph 4, as follows—

"4 Water

Exemption covers non-mineral or aerated water without additives (tap or well) under customs tariff subheading 2201.90.90";

(*c*) deleting, under subparagraph (*aaa*), customs tariff subheadings "8480.71.00" and "8480.79.00";

(*d*) deleting, under paragraph 18, the words "Syringes with or without needles under Customs Tariff Heading—9018.31.00."; and

(*e*) inserting, in the correct numerical order, a new paragraph 27, as follows—

"**27.** Sanitary Towels and Tampons

Exemption covers sanitary towels (pads) and tampons under customs tariff subheading 9619.00.10.".

Passed in Parliament this twenty nineth day of March, two thousand and twenty two.

FIONA KALEMBA
Clerk of Parliament