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Act

No. 13 of 2024

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
18th April, 2024

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 41(6) to Cap.42:01
3. Substitution of s. 117 of the principal Act
4. Repeal of s. 118 of the principal Act
5. Substitution of s. 119 of the principal Act

An Act to amend the Customs and Excise Act

ENACTED by the Parliament of Malawi as follows—

Short title

1. This Act may be cited as the Customs and Excise (Amendment) Act, 2024.

Amendment of s.41(6) to Cap. 42:01

2. The Customs and Excise Act (hereinafter referred to as the "principal Act") is amended, in section 41, subsection (6), by deleting the words "not exceeding one hundred pounds,".

Substitution of s. 117 of the principal Act

3. Section 117 of principal Act is deleted and substituted therefor, the following new section 117—

"Origin of goods

117.—(1) Preferential rules of origin shall be the rules used to determine the origin of goods for purposes of applying preferential tariff or preferential non-tariff measures.

(2) Non-preferential rules of origin shall be the rules used to determine the origin of goods for all other purposes, including the country-of-origin marking and for statistical purposes.

(3) Goods wholly obtained in a single country or territory or wholly produced from domestic materials in the country or territory shall be regarded as having their origin in that country or territory.

(4) Goods that are produced in more than one country or territory shall be deemed to originate in the country or territory where the goods underwent their last substantial transformation.

(5) In the case of goods benefiting from preferential measures contained in treaties or other international agreements which Malawi is a party to, the Commissioner General shall apply the preferential rules of origin applicable to those goods that are specified in the treaties or international agreements, as the case may be.

(6) Any person wishing to export any goods outside Malawi, under a preferential treatment, shall apply for registration, in writing, to the Commissioner General.

(7) Where the Commissioner General is satisfied that an application made pursuant to subsection (6) complies with the applicable written law or agreement, the Commissioner General shall, accordingly, register the exporter.".

Repeal of s.118 of the principal Act

4. Section 118 of the principal Act is repealed.

Substitution of s.119 of the principal Act

5. Section 119 of the principal Act is deleted and substituted therefor, the following new section 119—

"Burden of proof of origin

119.—(1) When, for any purpose under the provisions of this Act including where a person indicates an origin of goods in a declaration, it is necessary to prove the country of origin of any goods, the onus of proof of such origin shall be upon the owner or importer of goods.

(2) When required to prove country of origin under subsection (1), the owner or importer shall provide a certificate of origin, or where applicable, a simplified

certificate of origin or invoice origin declaration, whether in hard copy or electronic copy, to the tax officer requiring such proof.

(3) The certificate of origin or the simplified certificate of origin under subsection (2) shall be authenticated by an authority designated for that purpose by the exporting country.

(4) For purposes of this section—

"certificate of origin" means the specified form identifying goods, in which the Commissioner General or an authority empowered to issue it, expressly certifies that the goods to which the certificate relates to originate in a specific country, and which may include a declaration by the producer, supplier, exporter or other competent person; and

"simplified certificate of origin" means a certificate of origin issued by a designated issuing authority to facilitate small-scale cross border traders under a special trade regime to benefit from preferential tariffs using a simplified format.".

Passed in Parliament this twenty seventh day of March, two thousand and twenty-four.

FIONA KALEMBA
Clerk of Parliament