

GAZETTE EXTRAORDINARY

The Malawi Gazette Supplement dated 3rd November, 2020 containing
Acts (No. 3C)

MALAWI GOVERNMENT

(Published 3rd November, 2020)

Act

No. 8 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authority to borrow and receive SDR 114, 200, 000
3. Application of the Financing
4. Repayment charged on the Consolidated Fund
5. Exemption from taxes, charges, etc.
6. Finalization and signature of the Agreement

An Act to authorize the Government of the Republic of Malawi to borrow and receive from International Development Association, an amount equivalent of one hundred fourteen million two hundred thousand Special Drawing Rights (SDR 114,200,000) to finance the implementation of the Malawi Watershed Improvement Services Project.

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the International Development Association (Malawi Watershed Improvement Services Project) Loan (Authorization) Act, 2020. Short title

2.—(1) The Minister of Finance, on behalf of the Government, is authorized to— Authority to borrow and receive SDR 114,200,000

(a) borrow a credit in an amount equivalent to fifty seven million one hundred thousand Special Drawing Rights (SDR 57,100,000) (the “Credit”); and

(b) receive a grant in an amount equivalent to fifty seven million one hundred thousand Special Drawing Rights (SDR 57,100,000) (the “Grant”),

a total of one hundred fourteen million two hundred thousand Special Drawing Rights (SDR 114,200,000) (the "Financing"), from the International Development Association, for the purpose specified in section 3, at the times and upon the terms and conditions which the Minister may, in his discretion, agree with the International Development Association.

(2) The terms and conditions which the Minister of Finance shall agree with International Development Association shall be reduced to writing. Such written agreement is hereinafter referred to as the "Agreement".

Application of
the Financing

3. The proceeds of the Financing authorized by section 2 shall be appropriated and applied to finance the implementation of the Malawi Watershed Improvement Services Project and for no other purpose.

Repayment
charged on the
Consolidated
Fund

4. The sums required, from time to time, for the repayment of the loan, payment of interest, service charges and for any other payments to be made by the Government to International Development Association under, and in accordance with the provisions of the Agreement, are hereby charged on the Consolidated Fund.

Exemption
from taxes,
charges, etc.

5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deduction for, and from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi.

Finalization
and signature
of the
Agreement

6. The Minister of Finance, or such other person as he may appoint, is authorized to—

- (a) settle the terms of the Agreement, but not so as to affect the general purpose thereof nor to increase the amount of the credit;
- (b) sign the Agreement on behalf of the Government; and
- (c) do such other things as may be necessary to implement the terms of the Agreement.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd October, 2020)

Act

No. 9 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authority to borrow the equivalent of AU 321,800
3. Application of the loan
4. Repayment charged on the Consolidated Fund
5. Exemption from taxes, charges, etc.
6. Finalization and signature of the Agreement

An Act to authorize the Malawi Government to borrow from the African Development Fund, sums of money in various convertible currencies, not exceeding the equivalent of three hundred twenty one thousand and eight hundred Units of Account (UA 321,800)

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the African Development Fund (Supplementary Financing for the Promoting Investment and Competitiveness in the Tourism Sector (PICTS) Project) Loan (Authorization) Act, 2020. Short title

2.—(1) The Minister of Finance, on behalf of the Government of the Republic of Malawi, is hereby authorized to borrow from the African Development Fund, sums of money in various convertible currencies, not exceeding the equivalent of three hundred twenty one thousand and eight hundred Units of Account (UA 321,800) for the purpose specified in section 3 at the times and upon the terms Authority to borrow the equivalent of UA321,800

African Development Fund (Supplementary Financing for the Promoting Investment and Competitiveness in the Tourism Sector (PICTS) Project) Loan
2 (Authorization) No. 9

and conditions which the Minister may, in his discretion, agree with the African Development Fund.

(2) The terms and conditions which the Minister of Finance, shall agree with the African Development Fund shall be reduced to writing. Such written agreement is hereinafter referred to as the "Agreement".

Application
of the loan

3. The proceeds of the loan authorized by section 2 shall be appropriated and applied for the purpose of providing additional financing for the implementation of the Promoting Investment and Competitiveness in the Tourism Sector (PICTS) Project, and for no other purpose.

Repayment
charged on the
Consolidated
Fund

4. The sums required, from time to time, for the repayment of the loan, the payment of commitment and service charges and any other payments to be made by the Government of the Republic of Malawi to the African Development Fund under and in accordance with the provisions of the Agreement, are hereby charged on the Consolidated Fund.

Exemption
from taxes,
charges, etc

5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deductions for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi.

Finalization
and signature
of the
Agreement

6. The Minister of Finance, on behalf of the Government of the Republic of Malawi or such other person as he may appoint, is hereby authorized to—

(a) settle the terms and conditions of the Agreement, but not so as to affect the general purpose thereof, nor to increase the amount of the loan;

(b) sign the Agreement on behalf of the Government of the Republic of Malawi; and

(c) do such other things as may be necessary to implement the terms and conditions of the Agreement.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 10 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authority to borrow US\$20,000,000
3. Application of the Loan
4. Repayment charged on the Consolidated Fund
5. Exemptions from taxes, charges, etc.
6. Finalization and signature of the Agreement

An Act to authorize the Malawi Government to borrow from the OPEC Fund for International Development, sums of money amounting to twenty million United States Dollars (US\$20, 000, 000.00).

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the OPEC Fund for International Development (Transforming Agriculture through Diversification and Entrepreneurship) Loan (Authorization) Bill, 2020. Short title

2. The Minister of Finance, on behalf of the Malawi Government, is hereby authorized to borrow from the OPEC Fund for International Development, (the “Fund) sums of money amounting to twenty million United States Dollars (US\$20,000,000), (the “Loan”), for the purpose specified in section 3 at the times and on the terms and conditions which the Minister may, in his discretion, agree with the Fund. Authority to borrow
US\$
20,000,000

(2) The terms and conditions which the Minister of Finance, shall agree with the OPEC Fund for International Development shall be reduced to writing and such written agreement is hereinafter referred to as the “Agreement”.

*OPEC Fund for International Development (Transforming Agriculture through
2 Diversification and Entrepreneurship) Loan (Authorization) No. 10*

Application of
the Loan

3. The proceeds of the Loan authorized by section 2 shall be appropriated and applied to finance the Transforming Agriculture through Diversification and Entrepreneurship Program, and for no other purpose.

Repayment
charged on the
Consolidated
Fund

4. The sums required, from time to time, for the repayment of the Loan, interest and any other payments to be made by the Government to the Fund under, and in accordance with the provisions of the Agreement, are hereby charged on the Consolidated Fund.

Exemption
from taxes,
charges, etc.

5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deduction for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi.

Finalization
and signature
of the
Agreement

6. The Minister of Finance, or such other persons as he may appoint, is hereby authorized to—

(a) settle the sums of the Agreement, but not so as to affect the general purpose thereof, nor to increase the amount of the Credit;

(b) sign the Agreement on behalf of the Malawi Government; and

(c) do such other things as may be necessary to implement the terms of the Agreement.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

*International Development Association (COVID-19 Emergency Response and
No. 11 Health Systems Preparedness Project) (Authorization and Ratification) 1*

(Published 3rd November, 2020)

Act

No. 11 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

PART I—PRELIMINARY

1. Short title
2. Authorization and ratification to receive a Grant equivalent of SDR 5,200,000
3. Application of the Financing
4. Commitment charges charged on the Consolidated Fund
5. Exemption from taxes, charges, etc.

An Act to authorize and ratify a Financing Agreement made between Government of the Republic of Malawi and the International Development Association of a Grant, in various convertible currencies not exceeding in the aggregate, the equivalent of five million two hundred thousand Special Drawing Rights (SDR5,200,000.00); to authorize that payment of commitment charges be charged on the Consolidated Fund; and to provide for matters incidental to and connected therewith

ENACTED by the Parliament of Malaŵi as follows—

PART I—PRELIMINARY

1.—This Act may be cited as the International Development Association (COVID-19 Emergency Response and Health Systems Preparedness Project) (Authorization and Ratification) Act, 2020.. Short title

*International Development Association (COVID-19 Emergency Response and
2 Health Systems Preparedness Project) (Authorization and Ratification) No. 11*

- Authorization and ratification to receive a Grant equivalent of SDR 5,200,000
2. The Financing Agreement made between the Minister of Finance, for and on behalf of the Government of the Republic of Malawi, on 17th April, 2020, of a Grant, in various convertible currencies not exceeding in the aggregate, the equivalent of five million two hundred thousand Special Drawing Rights (SDR5,200,000.00), and all of the provisions, terms and conditions therein contained are hereby authorized and ratified, and the Government is hereby declared henceforth to be bound thereby without reservation.
- Application of the Financing
3. The proceeds of the Financing authorized and ratified under section 2 shall be appropriated and applied to finance the COVID-19 Emergency Response and Health Systems Preparedness Project, and for no other purpose.
- Commitment charges charged on the Consolidated Fund
4. The sums required, from time to time, for the payment of the commitment charges to be made by Government to the International Development Association, in accordance with the provisions of the Agreement, are hereby charged on the Consolidated Fund.
- Exemption from taxes, charges, etc.
5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deduction for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 12 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authorization and ratification of the Financing Agreement
3. Application of the Financing
4. Repayment charged on the Consolidated Fund
5. Exemptions from taxes, charges, etc.
6. Ratification of withdrawals

An Act to authorize and ratify a Financing Agreement made between the Minister of Finance, for and on behalf of the Government of the Republic of Malawi, as borrower, of the one part, and the International Development Association, as lender, of the other part, dated the 22nd day of May, 2020, for a credit and a grant of an amount in various convertible currencies, not exceeding in the aggregate, the equivalent of seventy million, two hundred thousand Special Drawing Rights (SDR 58, 200, 000); and further to provide for matters incidental thereto and connected therewith.

WHEREAS, in exercise of the powers conferred by section 4 of the Public Finance Management Act (Cap.37:02) of the Laws of Malawi, the Minister of Finance, on behalf of the Government of the Republic of Malawi (hereinafter referred to as "Government"), signed a financing agreement, in writing, dated the 22nd day of May, 2020, (hereinafter referred to as the "Financing Agreement"),

International Development Association (Additional Financing for Malawi Resilience and Disaster Risk Management Project) Loan (Authorization and Ratification)

2

No. 12

with the International Development Association (hereinafter referred to as the “IDA”);

WHEREAS, subject to the terms and conditions in the Financing Agreement, the IDA agreed to extend to the Government, a grant and a credit, in the following amounts—

(a) an amount equivalent to fourteen million six hundred thousand Special Drawing Rights (SDR 14,600,000) (“Grant”); and

(b) an amount equivalent to forty-three million six hundred thousand Special Drawing Rights (SDR 43,600,000) (“Credit”),

both Grant and Credit which are deemed as Concessional Financing for purposes of the General Conditions (collectively hereinafter referred to as the “Financing”). The maximum commitment charge rate is one-half of one percent (1/2 of 1%) per annum on the Unwithdrawn Financing Balance and the Service Charge is three-fourths of one percent (3/4 of 1%) per annum on the withdrawn Credit balance. The Financing is to be applied solely for the purposes of providing additional funds to finance Parts 1(e), 2(d) through 2(g), and 4(e) of the Malawi Resilience and Disaster Risk Management Project (the “Project”);

AND WHEREAS it is provided in the Financing Agreement that the principal Credit shall be repaid in equal and consecutive semi-annual instalments, the first of which shall be payable on 1st February and 1st August, commencing August 1, 2026 to and including February 1, 2058;

NOW, THEREFORE, BE IT ENACTED by the Parliament of Malawi as follows—

Short title

1. This Act may be cited as the International Development Association (Additional Financing for Malawi Resilience and Disaster Risk Management Project) Loan (Authorization and Ratification) Act, 2020.

Authorization and ratification of the Finance Agreement

2. The Financing Agreement, recited in the preamble to this Act, and all of the provisions, terms and conditions therein contained, are hereby authorized and ratified for all purposes, and the Government is hereby declared henceforth to be bound thereby without reservation, and to be solely and primarily liable for any obligation or liability arising thereunder as, or stated to be, an obligation or liability of the Government.

International Development Association (Additional Financing for Malawi Resilience and Disaster Risk Management Project) Loan (Authorization and Ratification) **No. 12** **3**

3. The proceeds of the Financing authorized and ratified by section 2 shall be appropriated and applied for the purpose set forth in the Preamble to this Act, and no other purpose. Application of the Financing
4. The sums required, from time to time, for the repayment of the Credit and any other payments to be made by the Government to the IDA under, and in accordance with the provisions, terms and conditions of the Financing Agreement, are hereby charged on the Consolidated Fund. Repayment charged on the Consolidated Fund
5. All sums to be payable or to be paid, from time to time, by the Government to IDA under and in accordance with the provisions, terms and conditions of the Financing Agreement shall, notwithstanding the provisions of any other written law, be paid without deduction for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi. Exemptions from taxes, charges, etc.
6. For the avoidance of doubt, it is hereby declared that notwithstanding the provisions of any other written law, any withdrawal of sums of money heretofore made by, or under authority of the Minister of Finance, for and on behalf of the Government, in pursuance of the Financing Agreement, shall for all purposes be deemed to be and to have been validly and lawfully made and are hereby ratified and approved as withdrawals properly and lawfully made, pursuant to the Financing Agreement; and further shall for all purposes be deemed to constitute valid and enforceable obligations of the Government according to the terms of the Financing Agreement. Ratification of withdrawals

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 13 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 67 of the Constitution
3. Amendment of s. 75 of the Constitution
4. Amendment of s. 77 of the Constitution
5. Amendment of s. 80 of the Constitution
6. Amendment of s. 81 of the Constitution
7. Amendment of s. 84 of the Constitution
8. Amendment of s. 147 of the Constitution

An Act to amend the Constitution

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Constitution (Amendment) (No. 5) Act, 2020. Short title
2. Section 67 of the Constitution is amended by deleting subsection (1) and substituting therefor a new subsection (1) as follows— Amendment of s. 67 of the Constitution

“(1) The National Assembly shall stand dissolved on the 23rd day of July in the fifth year after its election, and polling for the general elections for the next National Assembly shall take place concurrently with the election for the President and local councillors and the polling day shall be the Tuesday in the third week of September that year:

Provided that where it is not practicable for the polling to be held on the Tuesday in the third week of September, the polling shall be held on any day, within seven days from that Tuesday, appointed by the Electoral Commission; and

Provided further that, in the case of the National Assembly constituted in June, 2019, the members so elected and constituting the National Assembly shall hold office until the 23rd day of July, 2025.”

Amendment
of s. 75 of the
Constitution

3. Section 75 of the Constitution is amended by deleting subsection (1) and substituting therefor a new subsection (1) as follows—

“(1) There shall be an Electoral Commission which shall consist of a Chairman who shall be a Judge nominated in that behalf by the Judicial Service Commission and appointed by the President and such other members, not being less than six, as may be appointed in accordance with an Act of Parliament.”

Amendment
of section 77
of the
Constitution

4. Section 77 of the Constitution is amended by deleting subsection (2) and substituting therefor a new subsection (2) as follows—

“(2) Subject to subsection (3), a person shall be qualified as a voter in a constituency if, and shall not be so qualified unless, at the date of the application for registration that person—

(a) is a citizen of Malawi or, if not a citizen, has been ordinarily resident in Malawi for seven years;

(b) has attained the age of eighteen years or provides proof that on or before the polling day he or she shall have attained the age of eighteen years; and

(c) is ordinarily resident in that constituency or was born there or is employed or carries on business there.”

Amendment
of s. 80 of the
Constitution

5. Section 80 of the Constitution is amended by deleting subsection (2) and substituting therefor a new subsection (2) as follows—

“(2) The President shall be elected by a majority of more than fifty percent of the valid votes cast through direct, universal and equal suffrage and, where such majority is not obtained by any candidate in the first poll, a second poll shall be held within thirty days after the declaration of the result in which the candidates who obtained the highest and second highest number of valid votes cast in the first poll shall be the only candidates.”

6. Section 81 of the Constitution is amended by—
- (a) deleting subsection (3) and substituting therefor a new subsection (3) as follows—
- Amendment
of s. 81 of
the
Constitution
- “*(3)* A person elected to be President or First Vice President shall not be sworn into office until after the expiry of seven days but before expiry of thirty days from the date the election result is declared.”;
- (b) inserting a new subsection (4) as follows—
- “*(4)* A person appointed to be First Vice President or Second Vice President in accordance with the provisions of this Constitution, shall be sworn into office within fourteen days of being appointed.”; and
- (c) renumbering the current subsection (4) as subsection (5).
7. Section 84 of the Constitution is amended by—
- (a) renumbering the current provision as subsection (1); and
- Amendment
of s. 84 of
the
Constitution
- (b) inserting a new subsection (2) as follows—
- “*(2)* The president shall appoint a person to fill the vacancy in the office of First Vice President within seven days from the date the vacancy arose.”.
8. Section 147 of the Constitution is amended in subsection (5) by—
- Amendment
of s. 147 of
the
Constitution
- (a) deleting the words “20th day of March” and substituting therefor the words “23rd day of April;” and
- (b) inserting the following proviso—
- “Provided that in the case of local councillors elected on 21st day of May, 2019, the local councillors so elected shall hold office until the 23rd day of April, 2025.”.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 14 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTIONS

1. Short title
2. Amendment of s. 2 to Cap.41:01
3. Amendment of s.15 of the principal Act
4. Replacement of the Eleventh Schedule to the principal Act
5. Replacement of the Fourteenth Schedule to the principal Act

An Act to amend the Taxation Act

ENACTED by the Parliament of Malaŵi as follows—

1. This Act may be cited as the Taxation (Amendment) Act, 2020. Short title
2. The Taxation Act (hereinafter referred to as “the principal Act”) is amended, in section 2, in the definition of the word “amount realized”, by deleting paragraph (a) and substituting therefor the following new paragraph (a)—
 “(a) in the case of disposal of an asset by sale for cash, means the cash received or contracted to be received, including any contingent amount agreed at the time of the disposal.”. Amendment
of s. 2 to
Cap. 41:01
3. Section 15 of the principal Act is amended, in subsection (1) paragraph (e), by inserting, immediately after the word “trust”, the words “in which the individual is a Settlor of the trust”. Amendment
of s. 15 of the
principal Act
4. The Eleventh Schedule to the principal Act is amended, by deleting the Schedule and replacing therefor, a new Eleventh Schedule, as follows— Replacement
of the
Eleventh
Schedule to
the principal
Act

“ELEVENTH SCHEDULE
RATES OF INCOME TAX

Income tax shall be charged as follows—

- (a) in the case of an individual, at the rates laid down in the Appendix to this Schedule;
- (b) in the case of ecclesiastical, charitable or educational institutions of a public character or of trusts, at thirty per cent of the taxable income;
- (c) in the case of all companies other than companies engaged in mining operations under a licence issued under the Mines and Mineral Act, thirty per cent of taxable income except that in the case of companies operating in priority industries, so designated by the Minister for this purpose, by order published in the *Gazette*, the applicable rate shall be either—
- (i) zero per cent for such period, not exceeding ten years, as the Minister may grant in the order; or
- (ii) fifteen per cent:

Provided that an additional tax of five per cent of taxable income shall be charged in respect of all companies not incorporated in Malawi;

- (d) in the case of a taxpayer in respect of their mining project—
- (i) thirty per cent of taxable income:
- Provided that an additional tax of five per cent of taxable income shall be charged in respect of all such taxpayers who, if a company, are not incorporated in Malawi, and who, if other than a company, are not resident in Malawi;
- (ii) an additional resource rent tax at a minimum rate of fifteen per cent on after tax project resource rent in respect of their mining project determined by using the formula—

$$r = \frac{40.5-t}{100-t} \times 100$$

where;

“r” is the rate of RRT, expressed as a percentage; and

“t” is the rate applicable for income tax on companies;

- (e) in the case of life assurance business, at thirty per cent of the taxable income;

- (f) in the case of fringe benefits, at thirty per cent of the taxable value of fringe benefits;
- (g) in case of Turnover Tax, at the rate of two per cent of the taxable turnover; and
- (h) in the case of earnings on investment of pension funds, at fifteen per cent.

APPENDIX

TABLE OF RATES OF INCOME TAX ON TAXABLE INCOME

<i>Annual Taxable Income</i>	<i>Rate</i>
First K1,200,000	0%
Next K34,800,000	30%
Excess of K36,000,000	35%".

5. The Fourteenth Schedule to the principal Act is amended, by deleting the Schedule and replacing therefor, a new Fourteenth Schedule, as follows—
- Replacement
of the
Fourteenth
Schedule to
the principal
Act

"FOURTEENTH SCHEDULE

TABLE OF WITHHOLDING TAX — RATE OF DEDUCTION

<i>Nature of payment</i>	<i>Notes</i>	<i>Rate of Withholding Tax on gross payment</i>
(a) Royalties		20%
(b) Rents	1	20%
(c) Payment for any supplies to traders and institutions—		
(i) Foodstuff		3%
(ii) Other		3%
(d) Commissions	2	20%
(e) Payment for carriage and haulage		10%

<i>Nature of payment</i>	<i>Notes</i>	<i>Rate of Withholding Tax on gross payment</i>
(f) Payment of tobacco and other farm produce—		
(i) Sale for the first 1,200 kilograms or ten bales of tobacco sold through auction floors		0%
(ii) Sale of tobacco in excess of 1,200 kilograms or ten bales sold through auction floors		3%
(iii) Sale of tobacco through farmer clubs at auction floors		0%
(iv) Payment for other farm produce		3%
(g) Payment to contractors in the building and construction industries	3	4%
(h) Payment for public entertainment	4	20%
(i) Payment for casual labour—		
(i) Payment of up to K35,000		0%
(ii) Payment in excess of K35,000		20%
(j) Payment for services		20%
(k) Interest	5	20%
(l) Fees	2	20%
(m) Winnings on betting and gambling including lotteries	6	20%

Notes:

1. Includes rent for moveable and immoveable property, whether paid under a lease or otherwise, but excludes rent payable by an individual whose source of income is only from employment and the rent is payable in respect of property used as a dwelling house.
2. Excludes fees and commissions on which P.A.Y.E. is being operated, but includes technical fees and management fees to the extent they do not relate to reimbursement of expenses.
3. Includes contractors and subcontractors of any category.
4. Includes payment to musicians, radio and television artist, athletes and theatres, but excludes payments to radio and television artists which are subject to P.A.Y.E.
5. Excludes—
 - (a) interest payable to a person exempt from income tax under the First Schedule;
 - (b) interest payable to a person, not being a person resident in Malaŵi, whose income is liable to non-resident tax under section 76A; and
 - (c) interest, however arising, payable by any person to an institution registered under the Banking Act.
6. “Winnings” means any payment made to any person who wins a bet or a gamble including lottery.”

Passed in Parliament this nineteenth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 15 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of First 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, 2020. Short title
2. The Value Added Tax Act is amended, in the First Schedule, by deleting paragraph “(ga)”. Amendment
to First
Schedule to
Cap. 42:02

Passed in Parliament this nineteenth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 16 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Expenditure of K44,141,850,217 authorized
3. Appropriation
Schedule

An Act to appropriate the additional sum of forty-four billion, one hundred forty-one million, eight hundred fifty thousand, two hundred and seventeen Kwacha to the services of the financial year ending 30th June, 2020

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Supplementary Appropriation (2019/2020) Act, 2020. Short title

2. The Minister of Finance is hereby authorized, in the manner provided in the Public Financial Management Act, to direct payment out of the Consolidated Fund during the financial year ending 30th June, 2020, of sums not exceeding forty-four billion, one hundred forty-one million, eight hundred fifty thousand, two hundred and seventeen Kwacha in addition to the amount authorized by the Appropriation Act, 2019. Expenditure of
K44,141,850,
217
authorized
Cap. 37:02

3. Subject to section 23 of the Public Financial Management Act— Appropriation
Cap. 37:02

(a) the sums granted by this Act are intended for the services in respect of which moneys have become payable within the financial year ending 30th June, 2020; and

(b) each amount set out in the Schedule shall be appropriated to the Votes for the Head of Expenditure appearing opposite each amount.

Balance
unused to
lapse

4. Any balance of an amount set out in the Schedule which is at the end of the financial year ending 30th June, 2020, shall lapse and shall not be available for making payments in subsequent months.

SCHEDULE
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

<i>Head</i>	<i>Statutory Expenditure</i>	<i>Budget Type</i>	<i>Approved</i>	<i>Revised</i>	<i>Year End</i>	<i>Increase</i>	<i>Decrease</i>
			<i>Estimates</i>	<i>Estimates</i>	<i>Expenditure</i>		
			<i>2019/20</i>	<i>2019/20</i>	<i>2019/20</i>		
			K	K	K	K	K
010	The Presidency	Recurrent	60,000,000	60,000,000	60,000,000	-	-
		Total	60,000,000	60,000,000	60,000,000	-	-
020	Miscellaneous and Other	Recurrent	20,580,000,000	20,980,000,000	28,281,418,573	7,701,418,573	-
	Statutory Payments	Total	20,580,000,000	20,980,000,000	28,281,418,573	7,701,418,573	-
030	Pensions and Gratuities	Recurrent	98,279,795,864	98,279,795,864	99,250,795,864	971,000,000	-
		Total	98,279,795,864	98,279,795,864	99,250,795,864	971,000,000	-
040	Public Debt Charges	Recurrent	243,995,656,600	243,995,656,600	261,544,350,000	17,548,693,400	-
		Total	243,995,656,600	243,995,656,600	261,544,350,000	17,548,693,400	-
TOTAL STATUTORY EXPENDITURE			362,915,452,464	363,315,452,464	389,136,564,437	26,221,111,973	

<i>Vote</i>	<i>Vote Expenditure</i>	<i>Budget Type</i>	<i>Approved</i>	<i>Revised</i>	<i>Year End</i>	<i>Increase</i>	<i>Decrease</i>
			<i>Estimates</i>	<i>Estimates</i>	<i>Expenditure</i>		
			<i>2019/20</i>	<i>2019/20</i>	<i>2019/20</i>		
			K	K	K	K	K
050	State Residences	Recurrent	7,109,612,759	7,503,315,043	15,203,972,668	8,094,359,909	-
		Capital	320,000,000	320,000,000	320,000,000	-	-
		Total	7,429,612,759	7,823,315,043	15,523,972,668	8,094,359,909	-

SCHEDULE—(continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates	Estimates	Expenditure		
			2019/20	2019/20	2019/20		
			K	K	K	K	K
060	National Audit Office	Recurrent	2,387,948,693	2,495,421,934	2,217,902,516	-	170,046,177
		Capital	-	-	-	-	-
		Total	2,387,948,693	2,495,421,934	2,217,902,516	-	170,046,177
070	The Judiciary	Recurrent	10,811,842,698	12,878,125,744	11,890,656,356	1,078,813,658	-
		Capital	600,000,000	500,000,000	500,000,000	-	100,000,000
		Total	11,411,842,698	13,378,125,744	12,390,656,356	978,813,658	-
080	National Assembly	Recurrent	17,547,257,232	20,716,766,510	18,855,242,293	1,307,985,061	-
		Capital	-	-	-	-	-
		Total	17,547,257,232	20,716,766,510	18,855,242,293	1,307,985,061	-
081	Directorate of Public Officer's Declarations	Recurrent	855,640,364	855,640,364	781,969,139	-	73,671,225
		Capital	-	-	-	-	-
		Total	855,640,364	855,640,364	781,969,139	-	73,671,225
090	Office of the President and Cabinet	Recurrent	7,279,086,397	8,190,900,295	9,756,859,802	2,477,773,405	-
		Capital	-	-	-	-	-
		Total	7,279,086,397	8,190,900,295	9,756,859,802	2,477,773,405	-
093	Department of Human Resources Management and Development	Recurrent	48,436,220,860	2,651,172,762	2,548,323,158	-	45,887,897,703
		Capital	-	-	-	-	-
		Total	48,436,220,860	2,651,172,762	2,548,323,158	-	45,887,897,703

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
097	Civil Service Commission	Recurrent	626,201,477	626,201,477	488,278,442	-	137,923,035
		Capital	-	-	-	-	-
		Total	626,201,477	626,201,477	488,278,442	-	137,923,035
100	Ministry of Defence	Recurrent	638,364,820	648,193,265	496,447,449	-	141,917,371
		Capital	1,300,000,000	1,800,000,000	1,800,000,000	500,000,000	-
		Total	1,938,364,820	2,448,193,265	2,296,447,449	358,082,629	-
101	Malawi Defence Force	Recurrent	49,825,169,434	61,535,817,350	66,270,486,815	16,445,317,381	-
		Capital	-	-	-	-	-
		Total	49,825,169,434	61,535,817,350	66,270,486,815	16,445,317,381	-
120	Ministry of Local Government and Rural Development	Recurrent	1,403,601,948	1,413,734,256	1,276,924,972	-	126,676,975
		Capital	10,534,902,000	10,534,902,000	12,034,902,000	1,500,000,000	-
		Total	11,938,503,948	11,948,636,256	13,311,826,972	1,373,323,024	-
121	National Local Government Finance Committee	Recurrent	18,040,694,083	18,167,941,501	22,757,309,658	4,716,615,575	-
		Capital	19,486,137,220	19,486,137,220	12,057,145,250	-	7,428,991,970
		Total	37,526,831,303	37,654,078,721	34,814,454,907	-	2,712,376,396
130	Ministry of Lands, Housing and Urban Development	Recurrent	17,071,392,184	17,266,834,971	17,095,588,900	24,196,716	-
		Capital	11,665,124,932	8,115,124,932	7,843,505,407	-	3,821,619,526
		Total	28,736,517,116	25,381,959,903	24,939,094,306	-	3,797,422,810

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
180	Ministry of Youth, Sports and Culture	Recurrent	1,865,004,096	2,120,221,474	1,728,843,182	-	136,160,915
		Capital	7,976,697,930	7,976,697,930	4,586,906,823	-	3,389,791,108
		Total	9,841,702,027	10,096,919,404	6,315,750,004	-	3,525,952,023
190	Ministry of Agriculture, Irrigation and Water Development	Recurrent	60,752,529,199	60,752,529,199	59,836,174,742	-	916,354,457
		Capital	106,438,209,686	123,855,742,451	115,522,945,450	9,084,735,764	-
		Total	167,190,738,885	184,608,271,651	175,359,120,192	8,168,381,307	-
240	Office of the Vice President	Recurrent	5,624,072,004	5,624,072,004	10,709,088,750	5,085,016,746	-
		Capital	-	-	-	-	-
		Total	5,624,072,004	5,624,072,004	10,709,088,750	5,085,016,746	-
250	Ministry of Education, Science and Technology	Recurrent	45,573,152,222	51,238,152,255	51,340,418,323	5,767,266,101	-
		Capital	31,282,057,660	33,254,880,228	27,021,140,991	-	4,260,916,669
		Total	76,855,209,882	84,493,032,483	78,361,559,314	1,506,349,432	-
260	Ministry of Foreign Affairs and International Cooperation	Recurrent	24,058,080,851	23,072,851,135	22,475,134,604	-	1,582,946,246
		Capital	1,600,000,000	1,600,000,000	1,402,373,442	-	197,626,558
		Total	25,658,080,851	24,672,851,135	23,877,508,046	-	1,780,572,804

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates	Estimates	Expenditure		
			2019/20	2019/20	2019/20		
			K	K	K	K	K
270	Ministry of Finance, Economic Planning and Development	Recurrent	5,529,083,391	6,328,530,047	5,346,554,634	-	182,528,757
		Capital	41,852,023,603	42,985,982,447	11,175,894,478	-	30,676,129,125
		Total	47,381,106,994	49,314,512,494	16,522,449,112	-	30,858,657,882
271	Accountant General's Department	Recurrent	8,687,558,739	8,909,452,212	11,956,183,474	3,268,624,735	-
		Capital	3,300,000,000	3,300,000,000	3,650,000,000	350,000,000	-
		Total	11,987,558,739	12,209,452,212	15,606,183,474	3,618,624,735	-
273	Malawi Revenue Authority	Recurrent	40,316,701,242	37,625,261,196	31,313,085,580	-	9,003,615,662
		Capital	-	-	-	-	-
		Total	40,316,701,242	37,625,261,196	31,313,085,580	-	9,003,615,662
274	Road Fund Administration	Recurrent	32,057,292,987	30,306,775,895	32,637,775,967	580,482,980	-
		Capital	51,671,705,760	64,241,424,860	79,994,108,582	28,322,402,822	-
		Total	83,728,998,747	94,548,200,755	112,631,884,549	28,902,885,802	-
275	Subvented Organizations	Recurrent	88,307,083,432	92,700,774,932	93,885,002,178	5,577,918,746	-
		Capital	23,430,027,047	25,270,742,309	23,841,705,801	411,678,754	-
		Total	111,737,110,479	117,971,517,241	117,726,707,979	5,989,597,500	-
276	National Statistical Office	Recurrent	1,920,149,670	1,924,651,010	1,845,274,863	-	74,874,808
		Capital	-	718,389,294	864,331,941	864,331,941	-
		Total	1,920,149,670	2,643,040,304	2,709,606,804	789,457,134	-

SCHEDULE—(continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
277	National Planning Commission	Recurrent	933,700,000	1,033,700,000	845,889,012	-	87,810,988
		Capital	-	-	-	-	-
		Total	933,700,000	1,033,700,000	845,889,012	-	87,810,988
278	Unforeseen Expenditures	Recurrent	2,000,000,000	2,000,000,000	3,604,766,168	1,604,766,168	-
		Capital	-	-	-	-	-
		Total	2,000,000,000	2,000,000,000	3,604,766,168	1,604,766,168	-
279	Financial Intelligence Authority	Recurrent	917,398,246	966,341,770	958,261,063	40,862,816	-
		Capital	-	-	-	-	-
		Total	917,398,246	966,341,770	958,261,063	40,862,816	-
310	Ministry of Health and Population	Recurrent	62,440,008,657	67,297,420,141	68,455,877,893	6,015,869,237	-
		Capital	24,607,220,360	24,857,220,360	11,848,969,134	-	12,758,251,226
		Total	87,047,229,017	92,154,640,501	80,304,847,027	-	6,742,381,990
320	Ministry of Gender, Children, Disability and Social Welfare	Recurrent	6,715,127,344	6,892,700,743	6,613,086,204	-	102,041,141
		Capital	27,815,219,270	27,815,219,270	4,831,311,579	-	22,983,907,691
		Total	34,530,346,615	34,707,920,013	11,444,397,783	-	23,085,948,832

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
330	Ministry of Information and Communications Technology	Recurrent	2,896,118,138	3,006,657,544	2,802,251,538	-	93,866,600
		Capital	17,063,939,840	16,563,939,840	10,540,053,032	-	6,523,886,808
		Total	19,960,057,978	19,570,597,384	13,342,304,570	-	6,617,753,407
340	Ministry of Homeland Security	Recurrent	2,552,720,749	2,898,411,238	9,166,520,626	6,613,799,877	-
		Capital	1,350,000,000	1,350,000,000	4,562,560,000	3,212,560,000	-
		Total	3,902,720,749	4,248,411,238	13,729,080,626	9,826,359,877	-
341	Malawi Police Service	Recurrent	53,548,100,674	76,145,187,238	74,446,887,427	20,898,786,752	-
		Capital	800,000,000	800,000,000	765,078,660	-	34,921,340
		Total	54,348,100,674	76,945,187,238	75,211,966,087	20,863,865,412	-
342	Malawi Prisons Service	Recurrent	9,518,247,316	10,068,388,842	10,047,440,376	529,193,060	-
		Capital	630,000,000	630,000,000	630,000,000	-	-
		Total	10,148,247,316	10,698,388,842	10,677,440,376	529,193,060	-
343	Immigration Department	Recurrent	4,675,967,934	4,846,452,612	4,572,306,026	-	103,661,908
		Capital	700,000,000	700,000,000	700,000,000	-	-
		Total	5,375,967,934	5,546,452,612	5,272,306,026	-	103,661,908
350	Ministry of Justice and Constitutional Affairs	Recurrent	1,208,255,364	1,163,023,780	1,036,929,367	-	171,325,997
		Capital	-	-	-	-	-
		Total	1,208,255,364	1,163,023,780	1,036,929,367	-	171,325,997

SCHEDULE—(continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
351	Directorate of Public Prosecutions and State Advocate	Recurrent	1,301,058,174	1,345,753,037	1,341,364,926	40,306,752	-
		Capital	-	-	-	-	-
		Total	1,301,058,174	1,345,753,037	1,341,364,926	40,306,752	-
352	Registrar General's Department	Recurrent	790,638,393	821,337,944	604,729,041	-	185,909,352
		Capital	-	-	-	-	-
		Total	790,638,393	821,337,944	604,729,041	-	185,909,352
353	Administrator General's Department	Recurrent	529,204,654	595,957,156	525,889,438	-	3,315,216
		Capital	390,000,000	290,000,000	290,000,000	-	100,000,000
		Total	919,204,654	885,957,156	815,889,438	-	103,315,216
370	Ministry of Labour, Skills and Innovation	Recurrent	4,263,634,906	4,388,737,326	3,838,931,589	-	424,703,317
		Capital	5,770,000,000	5,970,000,000	13,236,094,733	7,466,094,733	-
		Total	10,033,634,906	10,358,737,326	17,075,026,322	7,041,391,416	-
390	Ministry of Industry, Trade and Tourism	Recurrent	3,342,559,846	3,329,143,659	2,892,943,127	-	449,616,719
		Capital	2,173,530,997	2,103,927,192	2,127,988,604	-	45,542,393
		Total	5,516,090,843	5,433,070,851	5,020,931,730	-	495,159,113

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
400	Ministry of Transport and Public Works	Recurrent	5,525,127,864	5,586,557,360	5,240,550,202	-	284,577,661
		Capital	8,300,000,000	8,319,600,883	5,424,244,134	-	2,875,755,866
		Total	13,825,127,864	13,906,158,242	10,664,794,337	-	3,160,333,527
420	Roads Authority	Recurrent	4,217,707,013	4,217,707,013	4,217,707,013	-	-
		Capital	-	-	-	-	-
		Total	4,217,707,013	4,217,707,013	4,217,707,013	-	-
430	Human Rights Commission	Recurrent	1,100,000,000	1,100,000,000	937,241,300	-	162,758,700
		Capital	-	-	-	-	-
		Total	1,100,000,000	1,100,000,000	937,241,300	-	162,758,700
460	Malawi Electoral Commission	Recurrent	4,557,847,170	34,065,554,301	33,573,300,035	29,015,452,865	-
		Capital	-	-	-	-	-
		Total	4,557,847,170	34,065,554,301	33,573,300,035	29,015,452,865	-
470	Ministry of Natural Resources, Energy and Mining	Recurrent	11,313,513,611	11,812,534,225	11,735,897,767	422,384,156	-
		Capital	28,681,218,473	28,843,685,089	1,302,315,893	-	27,378,902,579
		Total	39,994,732,084	40,656,219,314	13,038,213,660	-	26,956,518,423
510	Anti-Corruption Bureau	Recurrent	3,755,735,456	4,313,608,212	3,558,483,330	-	197,252,126
		Capital	-	-	-	-	-
		Total	3,755,735,456	4,313,608,212	3,558,483,330	-	197,252,126

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
520	Legal Aid Bureau	Recurrent	1,250,204,458	1,417,517,057	1,103,327,952	-	146,876,506
		Capital	-	-	-	-	-
		Total	1,250,204,458	1,417,517,057	1,103,327,952	-	146,876,506
550	Office of the Ombudsman	Recurrent	708,203,084	985,313,962	718,707,822	10,504,738	-
		Capital	-	-	-	-	-
		Total	708,203,084	985,313,962	718,707,822	10,504,738	-
560	Law Commission	Recurrent	1,229,960,082	1,338,534,915	962,662,823	-	267,297,259
		Capital	-	-	-	-	-
		Total	1,229,960,082	1,338,534,915	962,662,823	-	267,297,259
601	Blantyre City Council	Recurrent	586,993,912	586,993,912	585,316,276	-	1,677,636
		Capital	867,234,388	867,234,388	867,234,388	-	-
		Total	1,454,228,300	1,454,228,300	1,452,550,665	-	1,677,636
602	Lilongwe City Council	Recurrent	481,767,517	481,767,517	478,632,735	-	3,134,781
		Capital	819,234,388	819,234,388	819,234,388	-	-
		Total	1,301,001,905	1,301,001,905	1,297,867,124	-	3,134,781
603	Mzuzu City Council	Recurrent	233,598,725	233,598,725	286,662,481	53,063,756	-
		Capital	683,234,388	683,234,388	683,234,388	-	-
		Total	916,833,113	916,833,113	969,896,869	53,063,756	-
604	Zomba City Council	Recurrent	142,158,317	142,158,317	141,220,060	-	938,256
		Capital	683,234,388	683,234,388	673,281,759	-	9,952,629
		Total	825,392,705	825,392,705	814,501,820	-	10,890,885

SCHEDULE—(continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates	Estimates	Expenditure		
			2019/20	2019/20	2019/20		
			K	K	K	K	K
804	Kasungu Municipal Council	Recurrent	31,054,929	31,054,929	30,948,658	-	106,271
		Capital	22,831,252	22,831,252	22,831,252	-	-
		Total	53,886,181	53,886,181	53,779,909	-	106,271
807	Mangochi Town Council	Recurrent	34,443,408	34,443,408	34,318,056	-	125,353
		Capital	22,831,252	22,831,252	22,831,252	-	-
		Total	57,274,660	57,274,660	57,149,307	-	125,353
809	Luchenza Municipal Council	Recurrent	34,485,989	34,485,989	34,379,970	-	106,019
		Capital	22,831,252	22,831,252	22,831,252	-	-
		Total	57,317,241	57,317,241	57,211,221	-	106,019
901	Balaka District Council	Recurrent	6,912,318,831	7,797,309,761	7,837,777,543	925,458,712	-
		Capital	168,646,327	168,646,327	168,646,327	-	-
		Total	7,080,965,158	7,965,956,088	8,006,423,870	925,458,712	-
902	Blantyre District Council	Recurrent	12,109,701,923	15,417,427,599	14,999,695,993	2,889,994,071	-
		Capital	147,494,484	147,494,484	147,494,484	-	-
		Total	12,257,196,407	15,564,922,083	15,147,190,477	2,889,994,071	-
903	Chikwawa District Council	Recurrent	8,342,369,623	9,041,114,364	9,227,629,848	885,260,225	-
		Capital	208,977,936	208,977,936	208,977,936	-	-
		Total	8,551,347,559	9,250,092,300	9,436,607,784	885,260,225	-
904	Chiradzulu District Council	Recurrent	7,099,535,759	6,250,635,447	6,855,073,377	-	244,462,381
		Capital	147,622,954	147,622,954	147,622,954	-	-
		Total	7,247,158,713	6,398,258,401	7,002,696,331	-	244,462,381

SCHEDULE—(continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
905	Chitipa District Council	Recurrent	4,775,808,665	5,806,197,466	5,558,736,500	782,927,835	-
		Capital	145,357,467	145,357,467	145,357,467	-	-
		Total	4,921,166,132	5,951,554,933	5,704,093,967	782,927,835	-
906	Dedza District Council	Recurrent	10,226,283,880	11,990,218,840	11,552,249,857	1,325,965,977	-
		Capital	254,533,234	254,533,234	254,533,234	-	-
		Total	10,480,817,114	12,244,752,074	11,806,783,091	1,325,965,977	-
907	Dowa District Council	Recurrent	11,523,142,270	10,959,122,354	11,281,027,374	-	242,114,897
		Capital	214,705,096	214,705,096	214,705,096	-	-
		Total	11,737,847,366	11,173,827,450	11,495,732,470	-	242,114,897
908	Karonga District Council	Recurrent	6,366,337,163	6,874,704,490	7,226,360,091	860,022,927	-
		Capital	162,897,531	162,897,531	162,897,531	-	-
		Total	6,529,234,694	7,037,602,021	7,389,257,622	860,022,927	-
909	Kasungu District Council	Recurrent	12,333,020,339	13,652,608,225	14,128,640,438	1,795,620,099	-
		Capital	239,254,040	239,254,040	239,254,040	-	-
		Total	12,572,274,379	13,891,862,265	14,367,894,478	1,795,620,099	-
910	Likoma District Council	Recurrent	563,021,985	575,492,982	584,368,516	21,346,531	-
		Capital	54,566,725	54,566,725	54,566,725	-	-
		Total	617,588,710	630,059,707	638,935,241	21,346,531	-
911	Lilongwe District Council	Recurrent	26,967,055,732	30,334,041,394	31,992,220,252	5,025,164,519	-
		Capital	434,150,948	434,150,948	434,150,948	-	-
		Total	27,401,206,680	30,768,192,342	32,426,371,200	5,025,164,519	-

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
912	Machinga District Council	Recurrent	9,304,064,642	9,716,277,336	10,446,754,016	1,142,689,375	-
		Capital	229,651,488	229,651,488	229,651,488	-	-
		Total	9,533,716,130	9,945,928,824	10,676,405,504	1,142,689,375	
913	Mangochi District Council	Recurrent	13,471,376,117	18,930,944,719	15,438,500,271	1,967,124,154	-
		Capital	326,635,955	326,635,955	326,635,955	-	-
		Total	13,798,012,072	19,257,580,674	15,765,136,226	1,967,124,154	-
914	Mchinji District Council	Recurrent	8,454,357,920	9,673,241,889	9,862,754,933	1,408,397,014	-
		Capital	194,695,098	194,695,098	194,695,098	-	-
		Total	8,649,053,018	9,867,936,987	10,057,450,031	1,408,397,014	-
915	M'mbelwa District Council	Recurrent	19,197,022,140	18,545,770,640	19,394,133,697	197,111,557	-
		Capital	286,598,927	286,598,927	286,598,927	-	-
		Total	19,483,621,067	18,832,369,567	19,680,732,624	197,111,557	-
916	Mulanje District Council	Recurrent	12,022,734,861	13,665,346,395	11,608,135,122	-	414,599,740
		Capital	244,455,799	244,455,799	244,455,799	-	-
		Total	12,267,190,660	13,909,802,194	11,852,590,921	-	414,599,740
917	Mwanza District Council	Recurrent	2,805,544,391	2,963,665,732	3,169,726,457	364,182,066	-
		Capital	104,895,287	104,895,287	104,895,287	-	-
		Total	2,910,439,678	3,068,561,019	3,274,621,744	364,182,066	-
918	Neno District Council	Recurrent	2,913,026,013	3,246,709,635	3,340,910,870	427,884,857	-
		Capital	126,408,094	126,408,094	126,408,094	-	-
		Total	3,039,434,107	3,373,117,729	3,467,318,964	427,884,857	-

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
919	Nkhata Bay District Council	Recurrent	5,603,523,167	6,904,071,081	6,544,836,092	941,312,925	-
		Capital	147,053,025	147,053,025	147,053,025	-	-
		Total	5,750,576,192	7,051,124,106	6,691,889,117	941,312,925	-
920	Nkhotakota District Council	Recurrent	6,398,099,293	7,686,844,672	7,418,375,602	1,020,276,309	-
		Capital	145,335,799	145,335,799	145,335,799	-	-
		Total	6,543,435,092	7,832,180,471	7,563,711,401	1,020,276,309	-
921	Nsanje District Council	Recurrent	5,117,917,638	5,837,756,351	6,075,937,789	958,020,151	-
		Capital	176,191,986	176,191,986	176,191,986	-	-
		Total	5,294,109,624	6,013,948,337	6,252,129,775	958,020,151	-
922	Ntcheu District Council	Recurrent	9,342,351,867	11,010,407,705	10,438,075,286	1,095,723,420	-
		Capital	194,389,930	194,389,930	194,389,930	-	-
		Total	9,536,741,797	11,204,797,635	10,632,465,216	1,095,723,420	-
923	Ntchisi District Council	Recurrent	5,272,806,192	6,321,907,150	6,069,508,553	796,702,361	-
		Capital	127,813,136	127,813,136	127,813,136	-	-
		Total	5,400,619,328	6,449,720,286	6,197,321,689	796,702,361	-
924	Phalombe District Council	Recurrent	6,121,873,769	7,505,669,089	7,066,249,534	944,375,764	-
		Capital	170,344,825	170,344,825	170,344,825	-	-
		Total	6,292,218,594	7,676,013,914	7,236,594,359	944,375,764	-
925	Rumphi District Council	Recurrent	4,572,772,512	5,411,810,479	5,597,542,600	1,024,770,088	-
		Capital	121,616,622	121,616,622	121,616,622	-	-

SCHEDULE—(continued)
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL

Vote	Vote Expenditure	Budget Type	Approved	Revised	Year End	Increase	Decrease
			Estimates 2019/20	Estimates 2019/20	Expenditure 2019/20		
			K	K	K	K	K
		Total	4,694,389,134	5,533,427,101	5,719,159,222	1,024,770,088	-
926	Salima District Council	Recurrent	7,057,365,796	7,835,371,426	8,124,741,953	1,067,376,157	-
		Capital	166,948,221	166,948,221	166,948,221	-	-
		Total	7,224,314,017	8,002,319,647	8,291,690,174	1,067,376,157	-
927	Thyolo District Council	Recurrent	9,810,820,064	11,818,075,515	11,196,197,592	1,385,377,528	-
		Capital	208,600,117	208,600,117	208,600,117	-	-
		Total	10,019,420,181	12,026,675,632	11,404,797,709	1,385,377,528	-
928	Zomba District Council	Recurrent	11,796,377,857	13,001,613,579	13,691,953,918	1,895,576,061	-
		Capital	239,237,078	239,237,078	239,237,078	-	-
		Total	12,035,614,936	13,240,850,657	13,931,190,997	1,895,576,061	-
		Total Voted	1,374,288,437,340	1,478,222,861,760	1,392,209,175,584	17,920,738,244	-
		Grand Total	1,737,203,889,804	1,841,538,314,224	1,781,345,740,021	44,141,850,217	-

Passed in Parliament this nineteenth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 17 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Expenditure of K2,190,180,477,970 authorized
3. Appropriation
4. Balance unused to lapse
5. Schedule

An Act to appropriate the sum of two trillion, one hundred ninety billion, one hundred eighty million, four hundred seventy seven thousand, nine hundred and seventy Kwacha to the goods

and services of the financial year ending 30th June, 2021

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Appropriation Act, 2020. Short title
2. The Minister of Finance is hereby authorized, in the manner provided in the Public Finance Management Act, to direct payment out of the Consolidated Fund, during the financial year ending 30th June, 2021, of sums not exceeding in the whole of two trillion, one hundred ninety billion, one hundred eighty million, four hundred seventy seven thousand, nine hundred and seventy Kwacha to the goods and services of the financial year ending 30th June, 2021. Expenditure of
K2,190,180
477,970
authorized
Cap. 37:02
3. The funds authorized in section 2, not exceeding in the whole, two trillion, one hundred ninety billion, one hundred eighty million, four hundred seventy seven thousand, nine hundred and seventy Kwacha shall be appropriated to the purpose of expenditure out of Appropriation

the Consolidated Revenue and Capital Accounts, and these funds shall be appropriated to the Votes for the Head of Expenditure appearing opposite each amount.

Balance
unused to
lapse

4. Any balance of an amount set out in the Schedule which is unused at the end of the financial year ending 30th June, 2021, shall lapse and shall not be available for making payments in any subsequent months.

SCHEDULE
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

<i>Head</i>	<i>Statutory Expenditure</i>	<i>Recurrent 2020/21</i> <i>K</i>	<i>Capital 2020/21</i> <i>K</i>	<i>Estimates 2020/21</i> <i>K</i>
010	The Presidency	60,000,000	-	60,000,000
020	Miscellaneous and Other Statutory Payments	28,500,000,000	-	28,500,000,000
030	Pensions and Gratuities	117,178,148,254	-	117,178,148,254
040	Public Debt Charges	376,014,000,000	-	376,014,000,000
	Total Statutory Expenditure	521,752,148,255	-	521,752,148,255
<i>Vote</i>	<i>Voted Expenditure</i>	<i>Recurrent 2020/21</i> <i>K</i>	<i>Capital 2020/21</i> <i>K</i>	<i>Estimates 2020/21</i> <i>K</i>
050	State Residences	6,511,732,690	-	6,511,732,690
060	National Audit Office	2,214,979,253	-	2,214,979,253
070	The Judiciary	11,205,085,657	750,000,000	11,955,085,657
080	National Assembly	20,757,620,275	-	20,757,620,275
081	Directorate of Public Officer's Declarations	1,004,192,784	-	1,004,192,784
090	Office of the President and Cabinet	9,873,770,439	3,220,314,317	13,094,084,755
093	Department of Human Resources Management and Development	45,437,182,701	-	45,437,182,701
097	Civil Service Commission	650,832,746	-	650,832,746
100	Ministry of Defence	641,525,919	2,500,000,000	3,141,525,919
101	Malawi Defence Force	62,684,758,348	-	62,684,758,348
110	Ministry of Economic Planning and Development and Public Sector Reforms	1,433,247,728	1,000,000,000	2,433,247,728

No. 17

Appropriation

3

SCHEDULE— (continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

120	Ministry of Local Government	1,164,470,333	2,900,000,000	4,064,470,333
121	National Local Government Finance Committee	18,376,782,719	42,704,557,658	61,081,340,377
130	Ministry of Lands	14,467,589,977	7,200,000,000	21,667,589,977
170	Ministry of Civic Education and National Unity	666,700,087	-	666,700,087
180	Ministry of Youth and Sports	1,518,196,688	5,816,900,632	7,335,097,320
190	Ministry of Agriculture	182,208,714,263	63,446,832,171	245,655,546,434
240	Office of the Vice President	2,435,066,500	-	2,435,066,500
250	Ministry of Education	58,336,180,416	41,299,448,092	99,635,628,508
260	Ministry of Foreign Affairs	21,738,519,675	410,000,000	22,148,519,675
270	Ministry of Finance	3,797,023,699	23,339,037,002	27,136,060,701
271	Accountant General's Department	8,859,016,445	2,600,000,000	11,459,016,445
273	Malawi Revenue Authority	32,395,874,510	-	32,395,874,510
274	Roads Fund Administration	33,990,901,904	77,420,286,733	111,411,188,637
275	Subvented Organisations	97,437,075,577	13,967,428,626	111,404,504,203
276	National Statistical Office	855,394,165	-	855,394,165
277	National Planning Commission	1,274,400,000	-	1,274,400,000
278	Unforeseen Expenditures	2,000,000,000	-	2,000,000,000
279	Financial Intelligence Authority	1,197,913,161	-	1,197,913,161
310	Ministry of Health	78,881,753,717	35,849,451,168	114,731,204,885
320	Ministry of Gender, Community Development and Social Welfare	7,073,999,816	18,373,200,960	25,447,200,776
330	Ministry of Information	2,505,015,677	14,307,356,400	16,812,372,077
340	Ministry of Homeland Security	6,137,522,775	1,600,000,000	7,737,522,775

SCHEDULE— (continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

341	Malawi Police Service	59,615,609,106	1,000,000,000	60,615,609,106
342	Malawi Prison Service	10,254,871,601	1,000,000,000	11,254,871,601
343	Immigration Department	4,551,949,766	700,000,000	5,251,949,766
350	Ministry of Justice	1,043,895,361	-	1,043,895,361
351	Directorate of Public Prosecution and State Advocate	1,848,868,894	-	1,848,868,894
352	Registrar General's Department	889,816,273	-	889,816,273
353	Administrator General's Department	471,926,493	200,000,000	671,926,493
360	Ministry of Tourism, Culture and Wildlife	3,605,441,421	3,201,354,432	6,806,795,853
370	Ministry of Labour	5,010,556,629	7,209,559,400	12,220,116,029
380	Ministry of Trade	1,686,264,640	-	1,686,264,640
390	Ministry of Industry	697,100,749	1,000,000,000	1,697,100,749
400	Ministry of Transport and Public Works	5,726,714,401	1,700,000,000	7,426,714,401
420	Roads Authority	4,415,939,243	-	4,415,939,243
430	Human Rights Commission	1,213,582,804	-	1,213,582,804
460	Malawi Electoral Commission	5,140,824,435	-	5,140,824,435
470	Ministry of Forestry and Natural Resources	8,154,114,826	90,503,175,411	98,657,290,237
480	Ministry of Mining	1,245,735,500	-	1,245,735,500
490	Ministry of Energy	3,432,479,685	32,406,871,200	35,839,350,885
510	Anti-Corruption Bureau	5,228,846,515	-	5,228,846,515
520	Legal Aid Bureau	1,377,363,551	-	1,377,363,551
550	Office of the Ombudsman	985,821,383	-	985,821,383
560	Law Commission	971,936,684	-	971,936,684

SCHEDULE— (continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

601	Blantyre City Council	694,518,588	3,267,234,388	3,961,752,977
602	Lilongwe City Council	550,464,311	2,219,234,388	2,769,698,700
603	Mzuzu City Council	259,734,358	1,183,234,388	1,442,968,747
604	Zomba City Council	161,058,650	1,183,234,388	1,344,293,038
804	Kasungu Municipal	34,470,696	22,831,252	57,301,948
807	Mangochi Town Council	37,199,145	22,831,252	60,030,397
809	Luchenza Municipal	33,539,548	22,831,252	56,370,800
901	Balaka District Council	8,175,920,646	177,275,552	8,353,196,198
902	Blantyre District Council	15,518,243,114	154,406,548	15,672,649,662
903	Chikwawa District Council	9,622,080,481	219,799,193	9,841,879,674
904	Chiradzulu District Council	7,179,120,028	154,545,167	7,333,665,196
905	Chitipa District Council	5,827,461,788	152,100,707	5,979,562,494
906	Dedza District Council	12,025,381,019	266,155,525	12,291,536,544
907	Dowa District Council	11,724,075,373	225,030,799	11,949,106,171
908	Karonga District Council	7,565,967,208	170,124,601	7,736,091,809
909	Kasungu District Council	14,661,999,239	249,623,109	14,911,622,348
910	Likoma District Council	644,638,608	57,929,496	702,568,104
911	Lilongwe District Council	32,995,897,365	451,384,873	33,447,282,237
912	Machinga District Council	10,872,705,466	240,256,121	11,112,961,587
913	Mangochi District Council	16,028,370,986	341,064,195	16,369,435,181
914	Mchinji District Council	10,266,571,840	204,388,011	10,470,959,850
915	M'mbelwa District Council	20,072,185,003	298,812,242	20,370,997,245
916	Mulanje District Council	12,076,977,455	255,235,807	12,332,213,262

SCHEDULE— (continued)

ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

917	Mwanza District Council	3,384,555,675	111,286,015	3,495,841,690
918	Neno District Council	3,562,150,664	134,498,333	3,696,648,997
919	Nkhata Bay District Council	6,895,429,529	152,982,214	7,048,411,743
920	Nkhotakota District Council	7,765,885,219	152,077,327	7,917,962,546
921	Nsanje District Council	6,390,757,243	185,371,153	6,576,128,396
922	Ntcheu District Council	10,870,271,645	203,110,734	11,073,382,379
923	Ntchisi District Council	6,369,950,601	134,118,374	6,504,068,975
924	Phalombe District Council	7,449,299,167	179,062,066	7,628,361,233
925	Rumphu District Council	5,892,908,369	127,432,336	6,020,340,705
926	Salima District Council	8,483,413,744	174,495,296	8,657,909,040
927	Thyolo District Council	11,640,656,425	218,443,526	11,859,099,951
928	Zomba District Council	14,203,950,274	249,604,808	14,453,555,082
	Total Voted Expenditure	1,157,240,510,075	511,187,819,641	1,668,428,329,716
	GRAND TOTAL	1,678,992,658,330	511,187,819,641	2,190,180,477,970

Passed in Parliament this nineteenth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 18 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 96 to Cap.2:01

An Act to amend the Parliamentary and Presidential Elections Act

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Parliamentary and Presidential Elections (Amendment) Act, 2020. Short title

2. The Parliamentary and Presidential Elections Act is amended, in section 96, by deleting subsection (5) and replacing it with the following new subsection (5)— Amendment
of s.96 to
Cap.2:01

“(5) Subject to the Constitution and this Act, in any election—

(a) the candidate for election to the office of President who obtains the majority of more than fifty percent of the valid votes cast at the poll; and

(b) the candidate for election as a member of the National Assembly who obtains the greatest number of valid votes cast at the poll,

shall be declared by the Commission to have been duly elected.”.

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament

(Published 3rd November, 2020)

Act

No. 19 of 2020

I assent

DR. LAZARUS MCCARTHY CHAKWERA

PRESIDENT

31st October, 2020

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 80 to Cap.22:02

An Act to amend the Local Government Elections Act

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Local Government Elections (Amendment) Act, 2020. Short title
2. The Local Government Elections Act is amended, in section 80, by deleting subsection (5) and replacing it with the following new subsection (5)— Amendment
of s.80 to
Cap.22:02

“(5) Subject to this Act, in any election, the candidate who obtains the greatest number of valid votes cast at the poll shall be declared by the Commission to have been duly elected.”

Passed in Parliament this twentieth day of October, two thousand and twenty.

FIONA KALEMBA
Clerk of Parliament