

GAZETTE EXTRAORDINARY

The Malawi Gazette Supplement, dated 31st December, 2019, containing Regulations, Rules, etc.

1005

(No. 32A)

GOVERNMENT NOTICE NO. 100

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 2018

IN EXERCISE of the powers conferred by section 175 of the Customs and Excise Act, I, GOODALL E. GONDWE, Minister of Finance, Economic Planning and Development, make the following Regulations—

1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 2018.

2. The Customs and Excise Regulations are amended, in the Second Schedule, Part 1, by inserting, in correct alphabetical order, the following names of Ports for road vehicles—

- (a) "Likangala in Phalombe;
- (b) Njonja in Dedza;
- (c) Mbowela in Mulanje; and
- (d) Mbilima in Chitipa".

Citation
Amendment
of Second
Schedule to
Cap. 42:01
Sub. leg. p.
79

Made this 19th day of June, 2018

GOODALL E. GONDWE
*Minister of Finance, Economic
Planning and development*

(File No.: C/RPD/6/3/3/20)

GOVERNMENT NOTICE NO. 101

WORKERS COMPENSATION ACT

(CAP. 55:03)

ESTABLISHMENT OF THE WORKERS' COMPENSATION TRUSTEE BOARD

IN EXERCISE of the powers conferred by section 27 of the Workers' Compensation Act, I, GRACE OBAMA CHIUMIA, Minister of Labour, Youth, Sports and Manpower Development, in consultation with relevant stakeholders, appoint the following persons to be members of the Workers Compensation Trustee Board—

- 1. Mr. Alexander Mseka - Chairman
- 2. Mr. Emmanuel Magomero - Employers Consultative Association of Malawi
- 3. Mrs. Alinafe Chalamba Tembo - Employers Consultative Association of Malawi
- 4. Mr. Blazius Kwakwala - Employers Consultative Association of Malawi

5. Mr. Chimwemwe Luhanga - Malawi Confederation of Chambers of Commerce and Industry
 6. Mr. Dennis Kalekeni - Malawi Congress of Trade Unions
 7. Mrs. Mary Dzinyemba - Malawi Congress of Trade Unions
 8. Mr. Donbell Mandala - Insurance Association of Malawi
 9. Mrs. Winnie Dalo Soko - Medical Council of Malawi
 10. Mrs. Immaculate Mpitapita - Nurses and Midwives Councils of Malawi
 11. The Secretary for Labour, Youth, Sports and Manpower Development
ex officio
 12. The Secretary for Health *ex officio*
- Made this 3rd day of December, 2018.

GRACE OBAMA CHIUMIA
*Minister of Labour, Youth, Sports and
Manpower Development*

(FILE NO.:WCA/43/24)

GOVERNMENT NOTICE NO. 102

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

NATIONAL PARKS AND WILDLIFE (USE OF SUBSTANCES OR DEVICES IN
HUNTING) (AMENDMENT) REGULATIONS, 2018

IN EXERCISE of the powers conferred by section 72 of the National Parks and Wildlife Act, I, AGGREY MASI, Minister of Natural Resources, Energy and Mining, make the following Regulations—

1. These Regulations may be cited as the National Parks and Wildlife (Use of Substances or Devices in Hunting) (Amendment) Regulations, 2018. Citation
2. The National Parks and Wildlife (Use of Substances or Devices in Hunting) Regulations are amended, in regulation 4, by deleting the words "Chief Parks and Wildlife Officer" and substituting therefor, the word "Director". Amendment
of regulation
4 to Cap.
66:07,
sub. leg. p.40f

Made this 14th day of December, 2018.

A. C. MASI
*Minister of Natural Resources,
Energy and Mining*

(FILE NO. 14/2/109/5)

GOVERNMENT NOTICE NO. 103

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

NATIONAL PARKS AND WILDLIFE (VALUE OF PLANTS AND FUNGI)
REGULATIONS, 2018

IN EXERCISE of the powers conferred by section 123 of the National Parks and Wildlife Act, I, AGGREY MASI, Minister of Natural Resources, Energy and Mining, make the following Regulations—

1. These Regulations may be cited as the National Parks and Wildlife Citation
(Value of Plants and Fungi) Regulations, 2018.

2. The values specified in the Schedule hereto shall be the values of Value of
plants and fungi and shall be used for any purpose required under the Act. plants and
fungi

SCHEDULE

(reg. 2)

VALUE OF PLANTS AND FUNGI

| <i>Botanical Name</i> | <i>Common Name</i> | <i>Value</i> |
|--|--|----------------|
| <i>Adina Microcephala</i> | Mwenya, Chonga, Mgwenya, Mung'oma, Mwina, Mungwira | K3,500,000.00 |
| <i>Afzelia quanzensis</i> | Mkongomwa, Msokosa, Mangaliondo, Msambamfumu, Mkongwa, Chifuuda, Ipapa. Mpapa, Mpapandende | K2,800,000.00 |
| <i>Borassus Aethiopun</i> | Mvumo, Mdikwa | K17,500,000.00 |
| <i>Brideria</i> | Makoma, Mulala, Msopa, Chisopa, Mpsa, Mlewezi, Msongamino, Mwisya | K 7,000,000.00 |
| <i>Burkea Africana</i> | Ash, Mkalakati, Kalinguti, Kawidzi, Kawidzu, Nakapanga | K3,500,000.00 |
| <i>Colophospermum mopane</i> | Tsanya, Sanya, Ntsano, Mopani, Mpani | K8,750,000.00 |
| <i>Burkea Africana</i> | Mkalati, Kalinguti, Kawidzi, Kawidzu, Nakapanga | K3,500,000.00 |
| <i>Hyphaene crinita</i> | Mgwalangwa, Mkomakoma, Makoma, Mulala | K3,500,000.00 |
| <i>Khaya Nyasica</i> | Mbawa, Muwawa, Bulamwiko | K17,500,000.00 |
| <i>Pterocarpus angoleisis</i> | Mlombwa, Mtumati, Mbira, Nawazi | K17,500,000.00 |
| <i>Terminalia sericea</i> | Naphini, Mpini, Nalinsi, Mkondani Mpululu, Njoyi | K3,500,000.00 |
| <i>Percopsis angolensis angolensis</i> | Muwanga, Mbanga | K3,500,000.00 |
| <i>Diospyros Crassiflora</i> | Mphingo | K17,500,000.00 |
| Orchidaceae | Orchids | K1,750,000.00 |
| Cactaceae/ Caryophyllales | Cacti | K1,750,000.00 |
| Cyatheales | Ferns | K1,750,000.00 |
| Cycadophyta | Cycads | K1,750,000.00 |

All tree species not on the list shall be valued at K1,750,000.00

All plant species not on the list shall be valued at K175,000.00

Made this 14th day of December, 2018.

A. C. MASI
Minister of Natural Resources,
Energy and Mining

(FILE NO. 14/2/109/5)

GOVERNMENT NOTICE NO. 104

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

NATIONAL PARKS AND WILDLIFE (VALUE OF ANIMALS) REGULATIONS,
2018

IN EXERCISE of the powers conferred by section 123 of the National Parks and Wildlife Act, I, AGGREY MASI, Minister of Natural Resources, Energy and Mining, make the following Regulations—

1. These Regulations may be cited as the National Parks and Wildlife (Value of Animals) Regulations, 2018. Citation
2. The values specified in the Schedule hereto shall be the values of live animals and shall be used for any purpose required under the Act. Value of live animals
3. The National Parks and Wildlife (Values of Animals) Regulations, 2011, are hereby revoked. Revocation

SCHEDULE

(reg. 2)

VALUE OF LIVE ANIMALS

A.—MAMMALS

| <i>Animal</i> | <i>Value</i> |
|-------------------|----------------|
| 1. Elephant | K70,000,000.00 |
| 2. Rhino | K84,000,000.00 |
| 3. Hippo | K11,200,000.00 |
| 4. Buffalo | K14,000,000.00 |
| 5. Roan antelope | K29,400,000.00 |
| 6. Sable antelope | K21,000,000.00 |
| 7. Kudu | K 7,000,000.00 |
| 8. Water buck | K 7,000,000.00 |
| 9. Eland | K14,000,000.00 |
| 10. Leopard | K11,200,000.00 |
| 11. Cheetah | K14,000,000.00 |
| 12. Crocodile | K11,200,000.00 |

| <i>Animal</i> | <i>Value</i> |
|------------------------------|----------------|
| 13. Wild dog | K21,000,000.00 |
| 14. Nyala | K14,000,000.00 |
| 15. Zebra | K11,200,000.00 |
| 16. Lion | K14,000,000.00 |
| 17. Duikers | K 1,400,000.00 |
| 18. Grysbok | K 1,400,000.00 |
| 19. Jackal | K 1,400,000.00 |
| 20. Oribi | K 1,400,000.00 |
| 21. Honey baddger. | K 1,400,000.00 |
| 22. Hyena | K 5,600,000.00 |
| 23. Klipspringer | K 1,400,000.00 |
| 24. Livingstone Suni | K 7,000,000.00 |
| 25. Warthog | K 1,400,000.00 |
| 26. Hartebest | K14,000,000.00 |
| 27. Bush pig | K 1,400,000.00 |
| 28. Reedbuck | K 1,400,000.00 |
| 29. Impala | K 1,400,000.00 |
| 30. Bushbuck | K 1,400,000.00 |
| 31. Puku | K 7,000,000.00 |
| 32. Pangolin | K 7,000,000.00 |
| 33. Aardvark | K 3,500,000.00 |
| 34. Caracal | K14,000,000.00 |
| 35. Wild Cat | K 1,400,000.00 |
| 36. Serval Cat | K 3,500,000.00 |
| 37. Civet | K 1,400,000.00 |
| 38. Porcupine | K 1,400,000.00 |
| 39. Blue Monkey | K 3,500,000.00 |
| 40. Bush baby | K 1,400,000.00 |

All mammals not on this list shall be valued at K700,000.00

B.—BIRDS

| <i>Animal</i> | <i>Value</i> |
|----------------------------------|---------------|
| 1. Vultures | K7,000,000.00 |
| 2. Parrots and Lovebirds | K1,400,000.00 |
| 3. Cranes | K1,400,000.00 |

| <i>Animal</i> | <i>Value</i> |
|---|---------------|
| 4. Eagles | K1,400,000.00 |
| 5. Hornbills | K1,400,000.00 |
| 6. Owls | K1,400,000.00 |
| 7. Falcons | K1,400,000.00 |
| 8. Stork | K1,400,000.00 |
| 9. Bustards | K1,400,000.00 |
| 10. Duck and Geese | K 700,000.00 |
| 11. Secretary bird. | K 700,000.00 |
| All birds not on this list shall be valued at | K 140,000.00 |

C.—REPTILES AND AMPHIBIANS

| <i>Animal</i> | <i>Value</i> |
|---|---------------|
| 1. Turtles | K2,800,000.00 |
| 2. Tortoises | K1,400,000.00 |
| 3. Terrapin | K1,400,000.00 |
| 4. Python | K1,400,000.00 |
| All Reptiles and Amphibians not on this list shall be valued at K140,000.00 | |

Made this 14th day of December, 2018.

A. C. MASI
 Minister of Natural Resources,
 Energy and Mining

(FILE NO. 14/2/109/5)

GOVERNMENT NOTICE NO. 105

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

NATIONAL PARKS AND WILDLIFE (CONTROL OF TROPHIES AND
TRADE IN TROPHIES) REGULATIONS, 2018

IN EXERCISE of the powers conferred by section 87 (1) of the National Parks and Wildlife Act, I, AGGREY MASI, Minister of Natural Resources, Energy and Mining, on the recommendation of the Board, make the following Regulations—

- Citation 1. These Regulations may be cited as the National Parks and Wildlife (Control of Trophies and Trade in Trophies) Regulations, 2018.
- Trading in trophies 2. A person shall not carry on a trade in trophies or manufacture articles from trophies for sale, unless he is in possession of a trophy dealers' permit in the form set out in the First Schedule hereto, and such permit shall be issued subject to payment of appropriate fee set out in the Second Schedule hereto.

3. Where a person has brought to an officer a specimen, which in accordance with section 90 of the Act is a government trophy, that officer shall cause it to be weighed and indelibly marked with a particular mark allocated to the district as shown on the Third Schedule hereto, the year of registration, and a serial number and shall enter such particulars in a register which shall be in the form set out in the Fourth Schedule hereto. Registration of trophies

4. The National Parks and Wildlife (Control of Trophies and Trade in Trophies) Regulations, 2011, are hereby revoked. Revocation

FIRST SCHEDULE

(reg. 2)

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

NATIONAL PARKS AND WILDLIFE (CONTROL OF TROPHIES AND TRADE IN TROPHIES) REGULATIONS

A TROPHY DEALER'S PERMIT

Name of Dealer.....

National Identity Number and /or passport number.....

Physical Address.....

Postal Address.....

is hereby permitted to carry on a trade or to manufacture articles from trophies for sale at

Telephone No.:

Subject to the Act and Regulations made thereunder and conditions endorsed on this permit—

1. The manufacture of articles from or trade in (state the exact species of the trophy) trophies shall be carried on only at the address stated above unless a change of address is notified in writing to an officer entitled to grant a permit.
2. The premises and workshops where this trade and manufacture are carried on shall be open to inspection by an officer during normal working hours.
3. Any certificate of ownership in respect of stock in trade or raw material on the premises shall be available for inspection by an officer during normal business hours.
4. The holder of this permit shall maintain a register showing all purchases of trophies and their disposal and he shall enter in such register the numbers of the certificates of ownership relating to such trophies.

Date of issue.....

Date of expiry.....

Fee paid.....

GR No..... Reference Number of the Permit

Issuing Officer..... Title.....

Right Thumb print of Dealer or representative:

Left Thumb Print of Dealer or representative:

Official Stamp

.....
(Signature of Officer Granting Permit)

SECOND SCHEDULE

(reg. 2)

FEES

*Matter**Fee Per Annum*

K t

Trophy Dealer's Permit

80,000.00

THIRD SCHEDULE

(reg. 3)

MALAWI GOVERNMENT

NATIONAL PARKS AND WILDLIFE ACT

(CAP.66:07)

DISTRICT MARKS FOR GOVERNMENT TROPHIES

| | | | |
|-----------------|-----|------------------|----|
| Balaka | BLK | Mwanza | MN |
| Blantyre | BT | Mzimba | MZ |
| Chikhwawa. . . | CK | Neno | NN |
| Chiradzulu. . . | CZ | Nkhata Bay | NB |
| Chitipa | CP | Nkhotakota | KK |
| Dedza | DZ | Nsanje | NE |
| Dowa | DA | Ntcheu | NU |
| Karonga | KA | Ntchisi | NS |
| Kasungu | KU | Phalombe | PE |
| Likoma | LA | Rumphi | RU |
| Lilongwe | LL | Salima | SA |
| Machinga | MHG | Thyolo | TO |
| Mangochi | MH | Zomba | ZA |
| Mchinji | MC | Mulanje | MJ |

FOURTH SCHEDULE

(reg. 3)

REGISTER OF GOVERNMENT TROPHIES

| <i>State Nature of Trophy</i> | <i>Weight</i> | <i>Registration Number</i> | <i>Remarks</i> |
|-------------------------------|---------------|----------------------------|----------------|
| | | | |

Made this 14th day of December, 2018.

A. C. MASI
Minister of Natural Resources,
Energy and Mining

(FILE NO. 14/2/109/5)

GOVERNMENT NOTICE NO. 106

VALUE ADDED TAX ACT
(CAP.42:02)

VALUE ADDED TAX (WITHHOLDING AGENTS) REGULATIONS, 2018
ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Interpretation
3. Appointment of Value Added Tax Withholding Agent
4. Registration of Value Added Tax Withholding Agent
5. Revocation of appointment
6. Records, acknowledgement of payment
7. Where no tax is withheld for a period
8. Supplier to issue invoice
9. Suppliers still to file returns
10. Inspection of records
11. Value Added Tax Withholding deduction
12. Remittance
13. Value Added Tax Withholding Certificate

IN EXERCISE of the powers conferred by section 14A (7) of the Value Added Tax Act, I, GOODALL E. GONDWE, Minister of Finance, Economic Planning and Development, on the advice of the Authority, make the following Regulations—

1. These Regulations may be cited as the Value Added Tax (Withholding Citation Agents) Regulations, 2018.

2. In these Regulations, unless the context otherwise requires— Interpretation

“supplier” means a person who receives a payment for taxable goods or services from a withholding agent for Value Added Tax.

Appointment of
Value Added
Tax
Withholding
agents

3. The Commissioner General shall—

(a) in accordance with section 14A (1) of the Act, appoint a withholding agent for Value Added Tax, without delegation and the appointment shall be made in writing; and

(b) within twenty one days from the date of appointment, publish in the *Gazette*, the list of names of withholding agents for Value Added Tax appointed in accordance with paragraph (a).

Registration of
Value Added
Tax
Withholding
Agents

4.—(1) A person who has been appointed as a withholding agent shall, within twenty one days from the day of appointment, apply to the Commissioner General for registration as a withholding agent for Value Added Tax in the prescribed form contained in the Schedule hereto.

(2) The Commissioner General shall, within seven days from the date of receipt of an application made pursuant to subregulation (1), register the withholding agent for Value Added Tax.

(3) The Commissioner General shall, upon registering a withholding agent for Value Added Tax, notify the person of the registration and shall issue the person with a certificate of registration in the prescribed form contained in the Schedule hereto.

Revocation of
Appointment

5.—(1) The Commissioner General may, for good reasons, in writing, revoke the appointment of a withholding agent in accordance with section 14A (1):

Provided that such revocation shall take effect in accordance with section 14A of the Act.

(2) The Commissioner General shall, within twenty-one days from the date of revocation, publish in the *Gazette*, a new list of names of withholding agents for Value Added Tax.

Records,
acknowledge-
ment of
payment

6. Upon making payment to a supplier and deducting tax therefrom, a withholding agent for Value Added Tax shall—

(a) keep such records and in such form and manner as the Commissioner General may direct; and

(b) furnish the supplier with a Withholding Value Added Tax Certificate in such form as the Commissioner General may direct.

Where no
Value Added
Tax is
withheld for
a period

7. Where no Value Added Tax is withheld with respect to a period for which the withholding agent for Value Added Tax would otherwise remit Value Added Tax to the Commissioner General under section 14A (3) of the Act, the withholding agent for Value Added Tax shall furnish the Commissioner General with a return showing that no Value Added Tax was withheld in that period.

Supplier to
issue invoice

8. A supplier who makes taxable supplies in respect of which Value Added Tax is withheld by the withholding agent for Value Added Tax shall issue an invoice showing separately the amount of Value Added Tax chargeable.

9. The withholding of Value Added Tax by a withholding agent for Value Added Tax shall not relieve a supplier of any obligation to file returns in accordance with the Act. Supplier to file returns

10. For the purposes of obtaining full information in respect of accounting for Value Added Tax withheld, the Commissioner General may require any person to— Inspection of records

(a) produce for examination, at such time and place as the Commissioner General may specify, records, books of accounts, documents and other records relating to the calculation or withholding of Value Added Tax in respect of any period specified by the Commissioner General; or

(b) attend at such time and place as the Commissioner General may specify, for the purpose of being questioned, in respect of any matter or transaction appearing to be relevant to the Value Added Tax liability of any person.

11. Any amount deducted from any payment to a supplier as Value Added Tax Withheld shall be deemed to have been actually received by that person as part of the whole payment. Value Added Tax Withholding deduction

12. A person who has deducted from a payment to a supplier, an amount representing Value Added Tax Withheld under regulation 11, shall remit such amount to the Commissioner General, within twenty-five days from the end of the month in which such deduction was made. Remittance

13.—(1) A remittance to be made to the Commissioner General under regulation 12 shall be accompanied by a copy of the Value Added Tax Withholding Certificate, serially numbered in triplicate, in the form set out in the Schedule. Value Added Tax Withholding Certificate

(2) The Value Added Tax Withholding Certificates referred to in subregulation (1) shall be completed and submitted during the month to which the remittance relates, together with a Value Added Tax Withholding return, summarizing the particulars of all deductions of Value Added Tax Withheld made in that month.

(3) The Value Added Tax Withholding Return shall be in the prescribed form contained in the Schedule hereto.

SCHEDULE

VAT/WTF 1

VALUE ADDED TAX ACT

(CAP. 42:02)

MALAWI REVENUE AUTHORITY

APPLICATION FOR REGISTRATION FOR VALUE ADDED TAX WITHHOLDING AGENT

REGULATION—4

The completed form should be sent to:
The Commissioner-General
Malaŵi Revenue Authority
Private Bag 247
Blantyre

FOR OFFICIAL USE ONLY

Date of receipt

Date of verification

Date of capture

Effective Date of Registration

1. Identification of person to be registered:

Taxpayer Identification Number (TPIN).....

Name of person to be registered.....

2. Status of person to be registered:

Limited Company/Sole Proprietor/Partnership/Other

If partners, provide names, address and signature of partners

Full name:

Address:

Signature: Date:

Full name:

Address:

Signature: Date:

Full name:

Address:

Signature: Date:

3. Full address of principal place of business

4. Location of main premises

5. Nature of business

6. Trading name (if any)

7. Name of person making application:

Surname

Other names

Status: Proprietor Partner Director.....

Company Secretary Authorized officer

Telephone No.:

8. Declaration:

I, Mr./Mrs./Miss * (Full name of Signatory in block letters):

(a) Hereby declare that the information given in this form and any accompanying correspondence is true and complete, and

(b) Hereby apply for registration under section 14A (1) of the Value Added Tax Act.

Signature: Date:

*Delete as necessary

FOR OFFICIAL USE ONLY

Registration approved/Not approved

Signed:

Official Stamp.....

Commissioner General

VALUE ADDED TAX ACT

VAT/WTF 2

(Cap. 42:02)

MALAWI REVENUE AUTHORITY

CERTIFICATE OF REGISTRATION FOR VALUE ADDED TAX WITHHOLDING AGENT

REGULATION—4

Name of Person Registered:

.....

.....

.....

.....

Address of Business:

.....

.....

.....

.....

Taxpayer Identification Number (TPIN)

Effective Date of Registration:

Principal Place of Business:

.....

.....

.....

I hereby certify that the above-named person has been registered as Value Added Tax Withholding Agent under the Value Added Tax Act.

Date:

Commissioner General

VAT/WTF 3

(CAP. 42:02)

MALAWI REVENUE AUTHORITY

DOMESTIC TAXES DIVISION

WITHHOLDING VALUE ADDED TAX CERTIFICATE

REGULATION 13.

(USE BLOCK LETTERS)

CERTIFICATE SERIAL NO:

Gross amount due

Nature of payment

Description of transaction

Rate of VAT

Value Added Tax (VAT)

Net Payable

Period Covered

PARTICULARS OF RECIPIENT

Due to recipient named below

TPIN

National Identification Number [NID]

Name in Full Trading Name:.....

Postal Address

Telephone/Mobile :

