

GOVERNMENT NOTICE No. 7

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2024

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, SIMPLEX CHITHYOLA, Minister of Finance and Economic Affairs, make the following Order—

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

2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended, in Part III of the *First Schedule*—

(a) by inserting, in the correct numerical sequence, new tariff subheadings 2206.00.42 and 2206.00.43 and the corresponding entries in Columns 2,3,4,5,6,7,7A,8,9,10,11 and 12 as shown hereunder—

Amendment
of Part III of
the *First
Schedule* to
Cap. 42:01
sub. leg.
p.144c

2	3	4	5	6	7	7A	8	9	10	11	12
2206.00.42	--Clear beer made from maize	1	30%	25%	20%	15%	Free	15%	20%	16.5%	10%
2206.00.43	--Clear beer made from sorghum	1	30%	25%	20%	15%	Free	15%	20%	16.5%	10%

(b) under tariff subheadings 2710.19.11, 2710.19.19 and 2710.19.99, by—

(i) deleting the entries “25%” and “20%” in Columns 5 and 6 and substituting therefor, the entries “30%” and “25%”, respectively; and

(ii) inserting the entry “10%” in Column 10;

(c) under tariff subheading 2712.10.00, by inserting the entry “10%” in Column 10;

(d) under tariff subheading 6305.33.00, by deleting the entries “20%” and “15%” in Columns 5 and 6 and substituting therefor, the entries “25%” and “20%”, respectively;

(e) under tariff subheading 7210.41.90, by deleting the entries “15%” and “10%” in Columns 5 and 6 and substituting therefor, the entries “25%” and “20%”, respectively;

(f) under tariff subheading 8711.60.02, by deleting entries “10%” and “10%” in Columns 5 and 6 and substituting therefor, the entries “Free” and “Free”, respectively;

(g) under tariff subheading 8711.60.19, by deleting entries “30%”, “25%” and “25%” in Columns 5, 6 and 10 and substituting therefor, entries “Free”, “Free and “Free”, respectively;

(h) under tariff subheading 8802.30.00, by—

(i) deleting the entries “Free” and “Free” in Columns 5 and 6 and substituting therefor, the entries “10%” and “5%”, respectively;

(ii) inserting the entry “10%” in Column 10; and

(iii) deleting the entry “Exempt” in Column 11 and substituting therefor, the entry “16.5%”;

(i) under Customs Procedure Codes 4000.421 and 4071.421, by inserting, immediately after the words “armoured vehicles”, the words “fabric and accessories for the tailoring of uniforms”;

(j) under Customs Procedure Codes 4000.419 and 4071.419, by inserting a new Note as follows—

“NOTE:

If a Cabinet Minister is entitled to duty-free admission for one or two motor vehicles under Customs Procedure Code 420, his entitlement to duty-free admission under this CPC shall take into account the vehicles admitted under Customs Procedure Code 420 and altogether shall not exceed three motor vehicles.”;

(k) under Note 2 to Customs Procedure Codes 4000.420 and 4071.420, by inserting the words “of two or three motor vehicles” immediately after the words “Minister, has been entitled to duty free admission”;

(l) in paragraph (c) of Customs Procedure Codes 4000.422 and 4071.422, by inserting, immediately after the words “pews”, the words “prayer mats”;

(m) under Customs Procedure Codes 4000.422, 4000.437, 4000.438, 4000.439, 4000.450, 4000.451, 4000.452, 4071.422, 4071.437, 4071.438, 4071.439, 4071.450, 4071.451, and 4071.452, by inserting a new Note as follows—

“NOTE:

A privileged organization, whose motor vehicle is admitted under this procedure, shall label on both sides of the motor vehicle, the name of the organization, in such size, colour, contrast and presentation so as to be readily noticed, before issuance of a customs clearance certificate.”;

(n) under Customs Procedure Code 4000.430, by deleting paragraph (c) and substituting therefor, a new paragraph (c) as follows—

“(c) Motor vehicles and caravans not exceeding—

(i) two, for a married person; or

(ii) one, for an unmarried adult person,

who is employed outside Malawi, and which has been owned and used by the person for not less than one year prior to importation or to the arrival of the person, whichever is the earlier; but so, however, that if the person lends, hires, gives away or otherwise disposes off such motor vehicle or caravan, he may be required to pay such duty on the motor vehicle or caravan as he would have paid at importation.

If goods admitted to this procedure are subsequently disposed of, except for direct exportation, to a person not entitled to duty free admission of such goods, the person so disposing of the goods shall forthwith provide the Commissioner General with full details of such disposal and shall pay to the Commissioner General any duty due and payable under section XVII of this Part, at rates in force at the time of such disposal.

Provided that the Minister may, in his discretion, accept for the purpose of this heading, a motor vehicle or caravan which has been owned or used by that person for less than one year as follows—

4	5	6	7	7A	8	9	10	11	12
U	Free	Zero	Free						

NOTE:

This CPC shall apply to a returning resident who imports a vehicle once in five years, but shall not apply to clearance of buses, minibuses, pick-ups, lorries and any other commercial vehicles.”;

(o) under the Note to Customs Procedure Code 4000.430, by deleting the words “and of a seating capacity not exceeding five (5) persons including the driver”;

(p) under Customs Procedure Code 4000.442, by inserting, in the correct numerical sequence, new notes, as follows—

“(b) (i) The privilege under paragraphs (c) (d) and (e) shall be enjoyed during the construction period, for a period not exceeding three years.

(ii) The period in (i) may be extended for a further two years. In such a case, the procedure under Customs Procedure Code 443 shall apply to the goods.

(c) This procedure shall not apply to materials used for repairs for the hotel, lodge, inn or conference centre.”;

(q) by inserting, in the correct numerical sequence, new Customs Procedure Codes 4000.443, 4071.443, 4000.500, 4000.510, 4071.510, 4000.515 and 4000.515 as follows—

2	3	4	5	6	7	7A	8	9	10	11	12
4000.443 Direct Importation	Goods for hotels, lodges, inns and conference centres imported in accordance with Note (b)(ii) of Customs Procedure Code 442	U	50% of applicable rate	16.5%	Free						
4071.443 Ex-Bonded	Goods for hotels, lodges, inns and Warehouse conference centres imported in accordance with Note (b)(ii) of Customs Procedure Code 442	U	50% of applicable rate	16.5%	Free						
4000.500 Direct Importation	Motor vehicles sold at auction by Customs and locally manufactured. NOTE: A person applying under this procedure in respect of a— (a) motor vehicle sold at auction shall submit a receipt as proof of payment for the vehicle; (b) locally manufactured motor vehicle shall provide proof of payment of applicable excise duty and value added tax.	U	Free	Zero	Free						

2	3	4	5	6	7	7A	8	9	10	11	12
	<p>affiliated to an accredited public tertiary institution</p> <p>NOTES:</p> <ol style="list-style-type: none"> 1. The application is submitted by the Secretary to the Ministry responsible for Education, pursuant to an agreement with the Minister responsible for Education; 2. The hostel will be solely occupied by students of the beneficiary tertiary institution; 3. The hostel is constructed in a design and at a location approved by the Minister responsible for Education; 4. The hostel should have at least 40 rooms, housing a maximum of 2 students per room; 5. The application is accompanied by building plans, Bill of Quantities and materials schedules; and 										

2	3	4	5	6	7	7A	8	9	10	11	12
	6. The privilege under this procedure shall only be enjoyed during the construction period, for a period not exceeding three years.										

(r) in the special requirements under Customs Procedure Code 4053.000, by deleting the word "fifty" and substituting therefor, the word "twenty"; and

(s) under Customs Procedure Codes 4000.496 and 4071.496, by deleting the words "Chief Resident Magistrate, Chief Research Officer".

3. The principal Order is amended, in Part III of the *Fifth Schedule*, by inserting, in the correct numerical sequence, a new tariff heading, as follows—

Amendment
of the *Fifth
Schedule* to
the principal
Order

HS Code	Description	Rate
4819.40.10	Bags for packing cement	10%

Made this 22nd day of February, 2024.

(FILE NO. C/RPD/6/3/3/21)

S. CHITHYOLA
Minister of Finance and Economic Affairs