CUSTOMS AND EXCISE

CHAPTER 42:01

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CHAPTER 42:01

CUSTOMS AND EXCISE

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CHAPTER 42:01

CUSTOMS AND EXCISE

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An Act providing for the administration, management and control of customs and excise, the imposition and collection of customs, excise and other duties and for matters connected therewith

[1st JUNE, 1969]

PART I

PRELIMINARY

Short title

1. This Act may be cited as the Customs and Excise Act.

Interpretation
25 of 1988

2.—(1) In the Act, unless the context otherwise requires—

"aircraft" includes ballons, kites, gliders, and every description of airship and flying machine, whether designed to be lighter or heavier than air and the equipment and furnishings thereof;

"air freight licensee" means any person licensed as such under section 10;

"allowable deficiency" means any deficiency of which the Controller is satisfied in accordance with section 103;

"approved wharf" means any place appointed as such under section 9;

25 of 1988 "associated", in relation to a manufacturer, means—

(*a*) being owned, wholly or partially, by the manufacturer; or

(*b*) having common directors or shareholding with the manufacturer; or

(*c*) purchasing more than 30 per cent of the manufacturer's total output in any three consecutive months;

"authorized agent" means any agent authorized as such in accordance with section 127;

"boarding station" means any place appointed as such under section 9;

"bonded warehouse" means any place licensed as such under section 41;

25 of 1988 "business" means any trade, commerce or manufacture;

"by authority" means by the authority of the Controller or of any person lawfully performing his duty in the matter in relation to which the expression is used;

"cargo" includes all goods imported or exported in any conveyance, other than such goods as are required as stores for consumption or used by or for that conveyance, its crew and passengers, and the *bona fide* personal baggage of such crew and passengers;

"carriage coastwise" means all transportation of goods subject to customs control, other than goods in transit, by air or by water, from any place within Malaŵi to any other place within Malaŵi;

"coastwise aircraft or vessel" means any aircraft or vessel while engaged in carriage coastwise;

"consumption" means consumption or use in Malaŵi;

"Controller" means the person appointed to be or to act as Controller of Customs and Excise under section 6;

"conveyance" means any aircraft, vessel or vehicle;

"crew" means every person employed in any capacity on any conveyance;

"customs agent" means any person licensed as such by the Controller under section 128;

"customs airport" means any port appointed as a customs airport under section 8;

"customs area" means any place licensed, appointed or approved for the inspection, deposit, storage or manufacture of goods subject to customs control;

"customs laws" means this Act and any other written law relating to the Department or to the import, exportation, carriage coastwise or carriage in transit of any goods;

"customs warehouse" means any place appointed as such under section 9;

"declaration" means a statement, written or oral, to an officer of information required to be supplied under any of the customs laws together with any other document or statement as may be prescribed, or required by the proper officer, under the customs laws;

"Department" means the Department of Customs and Excise of Malaŵi;

"distiller" means any person who either by himself or through his agent or servant in any way manages, supervises or carries on any distillery;

"distillery" means any place where any process of distillation of spirits is carried on, or where any process of rectification of spirits is carried on, or where any spirits are manufactured or produced from any substance by any process other than fermentation;

"drawback" means a refund of all or part of any customs or excise duties paid in respect of goods where such goods are exported or used in a manner or for a purpose prescribed as a condition for granting drawback;

"dutiable goods" means any goods in respect of which the full duties have not been paid;

"duty" includes any duty, cess or surtax imposed by or under the customs laws;

"enter" in relation to goods means to enter such goods for—

(*a*) consumption;

(*b*) temporary importation;

(*c*) warehousing in a bonded warehouse;

(*d*) rewarehousing;

(*e*) carriage coastwise;

(*f*) transit; or

(*g*) exportation,

as appropriate, in accordance with the provisions of section 5;

"entry" means the declaration accepted and, if appropriate, signed in accordance with section 5;

"entry of premises" for the purposes of Part XI means an entry of premises approved by the Controller in accordance with section 66, and includes any approved amendments thereto;

"entered premises" means premises described in an entry of premises;

"excisable goods" means any goods in respect of which the full excise duties have not been paid;

"excise licence" means a licence granted under section 64;

"excise warehouse" means any entered premises approved as an excise warehouse under section 73;

"export" means to take or cause to be taken out of Malaŵi by any means or to load for use as stores on an aircraft or vessel proceeding to a foreign port either directly or indirectly;

"foreign port" means any place beyond the territorial limits of Malaŵi;

"goods" includes all wares, articles, merchandise, currency, baggage, stores, conveyances, animals, matter or things of any description;

"goods in transit" means goods imported for the sole purpose of being exported after transportation through or transhipment in Malaŵi;

"goods grown or produced" does not include goods which have been subjected to any process of manufacture;

"import" means to bring or cause to be brought into Malaŵi by any means;

"imported by" includes importations by or on behalf of a person and clearances of imported goods out of a bonded warehouse by or on behalf of a person;

"licensed private siding" means any place licensed as such under section 10;

"manufacture" in relation to locally manufactured goods liable to surtax, means the conversion, by manual, mechanical or other means, of organic or inorganic materials into a new product by changing the size, shape or nature of the materials, and includes assembly, cooking, mixing, packaging, bottling, mining, refining and purifying; 25 of 1988

"manufacturer" means any person who manufactures goods and includes any person selling or otherwise dealing in goods manufactured by a manufacturer and who is associated with the manufacturer;

"master" in respect of—

(*a*) a vessel means the person, other than a pilot or harbour-master, for the time being having or taking control, charge or command of such vessel;

(*b*) an aircraft means the person for the time being having or taking control, charge or command of such aircraft;

"merchandise" means goods for sale, resale, barter, exchange or for any other commercial or industrial transaction or use, or being the subject of any mercantile transaction;

"officer" means any person upon whom the powers and duties of an officer are conferred or imposed under section 7;

"owner" in relation to—

(*a*) a conveyance, includes any authorized agent of the owner, or any person who receives freight or other charges payable in respect of such conveyance and includes the master or person in charge of such conveyance;

(*b*) goods, includes any person (other than an officer acting in his official capacity) being or holding himself out to be the owner, importer, exporter, consignee, authorized agent, or in possession of, or beneficially interested in or having control of or power of disposition over, the goods;

"package" means any container, wrapping or outer cover and its contents, or any bundle or single piece where the goods are not packed;

"person" includes a partnership of two or more persons properly constituted under any written law; 25 of 1988

"person in charge" in respect of a vehicle means the driver or person having control of such vehicle;

"place" includes any building, premises, structure or area of land or water;

"port" other than a foreign port, means any place appointed as such under section 8, and includes any customs airport;

"port of exportation" in relation to goods or a person means the port from which such goods are exported or such person departs to a foreign port;

"port of importation" in relation to goods or a person means the port where such goods are imported or such person arrives from a foreign port;

"postal article" means any letter, post card, newspaper, book, document, pamphlet, pattern, sample packet, small packet, parcel, package or other article in course of transmission by post;

"post office" means the Department of Posts and Telecommunications;

30 of 1969 "prohibited goods" means any goods the importation or exportation of which is prohibited by or under the customs laws, and includes any restricted goods imported or exported otherwise than in accordance with any conditions imposed under the customs laws;

"proper officer" in relation to any power or duty under the customs laws, means any officer who by instruction, or with the concurrence, of the Controller exercises or performs that power or duty;

"quantity" includes capacity and measures;

"rate of duty" includes free of duty;

25 of 1988 "registered person" means a person registered under section 110E or section 110F;

"restricted goods" means any goods the importation or exportation of which is prohibited save in accordance with any conditions imposed under the customs laws;

"revenue" means any amounts collectable by the Department in accordance with customs laws;

"rewarehousing" means the removal of goods from one bonded warehouse to another;

5 of 1972 "smuggling" means the importation or exportation, or the loading onto or unloading from any conveyance, or the diversion for consumption, of any goods subject to customs control with intent either to defraud the Government of any duty payable thereon or to evade any c .he provisions of the customs laws;

"specified country" means a country specified by the Minister for the purposes of section 89;

"still" includes any distilling apparatus and any part thereof;

"stores" means stores of or for an aircraft or vessel;

25 of 1988 "supply" in relation to Part XIIA includes—

(*a*) the supply or delivery of taxable goods to a purchaser;

(*b*) the provision of taxable services to a purchaser;

(*c*) the appropriation, by a registered person, of taxable goods for his own use;

(*d*) the making of a gift of any taxable goods or taxable services;

(*e*) the letting of taxable goods on hire, leasing or other transfers;

(*f*) any other disposal of taxable goods or provision of taxable services;

"surety" means any person who accepts legal responsibility for the financial consequences of the non-fulfilment of another's obligations under the customs laws;

"tariff" means one of the tariffs prescribed by the Minister under section 83;

"taxable goods" means goods wholly or partially manufactured in Malaŵi or goods imported into Malaŵi, in either case being goods specified in the Surtax Tariff set out in the Third Schedule to the Customs and Excise (Tariffs) Order as being liable to surtax; 25 of 1988 11 of 1989 Cap. 42:01 Supplement

"tax period", in relation to surtax, means the month in which a person becomes registered and every month thereafter for as long as his registration continues;

"taxable person", in relation to Part XIIA, means a registered person and any person required to be registered under section 110E;

"taxable services" means any services specified in the Surtax Tariff set out in the Third Schedule for the Customs and Excise (Tariffs) Order as being liable to surtax; Cap. 42:01 Supplement

"temporary store" means any place appointed as such under section 9;

"train" includes every rail unit whether alone or not and whether self-propelled or otherwise;

"turnover" in relation to value of taxable supplies, means the gross value of such suppliers; 11 of 1989

"uncustomed goods" means dutiable goods and any goods, whether dutiable or not, which are in any way dealt with contrary to the provisions of the customs laws;

"vehicle" means any train, motor car, van, lorry, trailer, cart, car, bicycle, animal or other similar means of conveyance drawn or propelled along or under the ground whether by direct or transmitted mechanical, electrical or animal power, and any such means of conveyance drawn or propelled through the air by means of, or along, an overhead cable or rail or other such system, whether by direct or transmitted mechanical, electrical or animal power, and includes the equipment, furnishings, harness, tackle and fittings thereof, but does not include an aircraft or vessel, except any such aircraft or vessel adapted for use on land while it is being so used; 10 of 1975

"vessel" means any ship, boat or craft of any description used in water navigation whether self-propelled or otherwise and includes the equipment, furnishings, tackle and fittings thereof;

"warehoused" means deposited in a bonded warehouse with the authority of the owner of the warehouse or the person in charge thereof.

Goods subject to customs control

3. Goods subject to customs control include the following—

(*a*) all imported goods (whether imported temporarily or otherwise) from the time of importation, and all excisable goods, until they are accounted for to the satisfaction of the proper officer;

(*b*) all conveyances within Malaŵi—

(i) from the time of importation, until released from customs control by the proper officer;

(ii) proceeding to a foreign port from anywhere within Malaŵi, until exportation;
or

(iii) carrying goods subject to customs control;

(*c*) all goods under drawback from the time of their entry for exportation until exportation;

(*d*) all goods entered under rebate of duty, until the conditions under which such rebate was granted are fulfilled;

(*e*) all goods being exported, and all goods intended for exportation from the time they are accepted for carriage for exportation, until duly exported;

(*f*) all uncustomed goods;

(*g*) all goods which are under embargo, which are seized, forfeited or abandoned, or which are in a state warehouse.

Time of importation and exportation

4.—(1) The time of importation of any goods shall be the time at which such goods cross the border into Malaŵi.

(2) The time of exportation of any goods shall be the time at which such goods cross the border out of Malaŵi.

Entered goods

5 of 1972

5. For the purposes of the customs laws, goods shall be deemed to be entered when the appropriate declaration is presented in accordance and in compliance with the customs laws and is accepted and, if appropriate, signed by the proper officer, and when any duty due in respect of such goods has been paid or security has been accepted for the compliance with the provisions of the customs laws by the proper officer, or where such security has been waived by the proper officer in such case as he thinks fit.

PART II

ADMINISTRATION

Appointment and Controller

6. There shall be appointed a Controller of Customs and Excise who shall, subject to any written law relating to the public service, and to the special and general directions of the Minister, be in charge of the Department and shall be responsible for—

(*a*) the administration of the customs laws;

(*b*) the collection of and accounting for revenue; and

(*c*) the administration of the Department and the persons employed therein.

Delegation

7.—(1) Except where otherwise specifically provided, where under the customs laws any power or duty is conferred or imposed on the Controller then, subject to such conditions as he may specify, the Controller may delegate to any person on whom the powers and duties of an officer are conferred or imposed under subsection (2) the exercise of such power or the performance of such duty and thereupon from the date specified by the Controller

the person to whom the delegation is made shall have and may exercise such powers and shall perform such duties subject to any such conditions.

(2) The Controller may, subject to the consent of the Minister and to such conditions as the Minister may decide, confer or impose any power or duty of an officer under the customs laws upon—

(*a*) any public officer or class of public officers, whether or not an officer or class of officers of the Department;

(*b*) any police officer;

(*c*) any person, not being a public officer, who has consented thereto.

Prescriptions and appointments by Minister

8.—(1) The Minister may prescribe—

(*a*) ports at or through which goods shall be imported or exported;

(*b*) ports known as customs airports at which aircraft from foreign ports shall land, from which aircraft leaving for foreign ports shall depart, and through which goods shall be imported or exported by air;

(*c*) roads or routes over which goods subject to customs control shall be conveyed to or from a particular port;

(*d*) customs offices for the collection of the revenue and the general administration of the customs laws;

(*e*) the hours during which goods shall not be imported or exported without the special permission in writing of a proper officer;

(*f*) generally or in particular the places at which goods shall be entered.

(2) The Minister may, in writing, appoint—

(*a*) ports;

(*b*) customs offices;

(*c*) roads or routes,

for particular or limited purposes and for such periods as may be specified in the appointment.

(3) Any prescription or appointment made under this section shall be subject to such conditions as the Minister may specify.

Appointments by Controller 20 of 1975

9. The Controller may appoint—

(*a*) boarding stations for conveyances arriving at or departing from any port or place for the purpose of boarding by or disembarkation of officers;

(*b*) temporary stores for the deposit of goods subject to customs control;

(*c*) customs warehouses for the deposit of unentered, unexamined, detained, abandoned, seized or forfeited goods for the security thereof or of the duties due thereon;

(*d*) approved wharves for the loading and unloading of goods subject to customs control;

(*e*) places at any port for the landing or embarkation of persons or for the loading or unloading of goods subject to customs control;

(*f*) places for the examination of goods subject to customs control generally or any kind of such goods;

(*g*) entrances and exits, whether general or special, to and from any customs area. 30 of 1969

10.—(1) The Controller may, on application— Licensed private sidings and air freight licensees

(*a*) license places as licensed private sidings where imported goods subject to customs control may be delivered to the licensee:

Provided that no goods so delivered shall be unpacked, taken into stock, sold or otherwise disposed of except as permitted by the proper officer;

(*b*) license any person as an air freight licensee for the purpose of removal and handling of goods imported by air freight and the collection of duties due thereon. 5 of 1972

(2) A licence issued under this section shall be subject to such conditions as the Controller may impose.

(3) The Controller may, without assigning any reason, refuse to issue any licence under this section, impose such further conditions to or authorize such exceptions from any such licence as he considers necessary, and may revoke or refuse to renew any such licence which has been issued.

(4) An applicant or licensee shall furnish such security as the Controller thinks appropriate for the protection of the revenue and compliance with the customs laws in respect of goods delivered or removed in accordance with any licence issued under this section.

(5) An applicant or licensee shall pay such fee, not exceeding fifty pounds, as may be prescribed, and every licence shall expire on the 31st day of December next following the date of issue.

11.—(1) The owner or occupier of any customs area licensed, appointed or approved under the customs laws shall provide such facilities for the examination and taking account of goods as the Controller may require. Conditions in respect of customs areas

(2) Any customs area licensed, appointed or approved under the customs laws shall be subject to the following general conditions and such other conditions including the provision of suitable office, sanitary and lavatory accommodation and services therefor as the Controller may impose—

(*a*) no person or conveyance shall enter or leave, and no goods shall be brought into or taken out of, a customs area otherwise than through an entrance or exit so appointed under section 9 (*g*) or in accordance with the written permission of the proper officer;

(*b*) any person or conveyance entering or leaving, and all goods which are being brought into or taken out of, a customs area may be detained by an officer for the purpose of search or examination;

(*c*) no person shall enter into any part of a customs area contrary to any sign or notice clearly displayed or the direction of an officer, nor shall any person remain in a customs area or any part thereof, when requested by an officer to leave;

(*d*) the master or person in charge of any conveyance which is within or is entering or leaving a customs area shall, when so requested by any sign or notice clearly displayed or by an officer by word or signal, cause such conveyance to stop for the purpose of search and examination, and no person shall cause the vehicle to be set in motion again until so permitted by the proper officer.

Hours of service

12.—(1) The working days and hours for service of the public shall be such as may be prescribed.

(2) Where any person requests the attendance of an officer outside the hours for service of the public such request shall be dealt with in accordance with such conditions and upon the payment of such fees as may be prescribed.

PART III

General Powers of Officers

Powers in respect of persons

5 of 1972

13.—(1) An officer may in the course of his duty put such questions to any person entering or leaving Malaŵi or to any person whom the officer has reasonable grounds to suspect of being in possession of or harbouring or knowing the whereabouts of any goods subject to customs control or being in possession of information on any subject into which it is such officer's duty to enquire, as may be necessary for obtaining all information required under the customs laws, and such person shall then and there, or at a time and place specified by such officer, fully and truthfully answer all questions put to him by such officer, to the best of his knowledge and belief.

(2) An officer may in the course of his duty stop and search or cause to be searched any person, including any person within or upon any conveyance, whom the officer has reasonable grounds to suspect of having in his possession or secreted about him any goods subject to customs control:

Provided that—

(*a*) before being searched, such person may demand to be taken before the senior officer at that place who may, at his discretion, discharge such person or direct that he be searched;

(*b*) a female shall be searched only by a female;

(*c*) any such search shall be carried out in private.

(3) An officer may in the course of his duty require from any person the production then and there, or at a time and place specified by such officer, of any book, document or thing which is

required under the customs laws to be kept or exhibited and which is in the possession or custody or under the control of such person, and may require such person to explain any entry therein.

Powers in respect of packages

14.—(1) An officer may in the course of his duty require the owner of any package containing or reasonably suspected of containing any goods subject to customs control to open such package and such officer may examine, weigh, measure, mark or seal the package or any of the goods contained therein and such owner shall not in any manner dispose of or remove any such package or goods until they have been released by the proper officer.

(2) An officer may, in the absence of the owner of any such package mentioned in subsection (1), open and examine, weigh, measure, mark or seal such package or any of the goods contained therein:

Provided that, except in the case of a postal article or any package imported or to be exported by air freight, the officer shall not exercise the power conferred by this subsection until all reasonable efforts have been made to ascertain the whereabouts of the owner and to afford him, unless he is reasonably believed by the officer to have absconded, an opportunity to appear before the officer and to open the package concerned.

Powers of entry etc. of proper officers

15.—(1) The proper officer may in the course of his duty—

(*a*) enter any customs area or any place used for the reception or storage of goods in use for or intended for trade or of documents relating to such goods, or any place in respect of which a search warrant has been issued, supervise any operations therein and carry out such examination and inquiry as he considers necessary and lock, seal or otherwise secure any part of such area or place or any goods there found for so long as he deems fit;

(*b*) take with him into such area or place any number of assistants or police officers as he may reasonably consider necessary;

(*c*) examine and make extracts from and copies of any book, document or thing which is required under the customs laws to be kept or exhibited in such area or place or which in his opinion may afford evidence of an offence under the customs laws;

(*d*) seize such books, documents or things as in his opinion may afford evidence of an offence under the customs laws;

(*e*) station immediately outside or close to any place where uncustomed goods or books, documents or things relating to uncustomed goods are suspected to be stored or kept, any officer or police officer as the officer may consider necessary for

ensuring that no such goods or documents are removed therefrom until such time as the officer returns with a search warrant to enter the place.

(2) Any person who is in occupation, ownership, or control of any customs area or any such place as is referred to in subsection (1) (*a*) and every person employed by him shall at all reasonable times furnish such facilities as are required by an officer for entering such place in the course of his duty and for the exercise of the powers conferred by subsection (1).

(3) If an officer, having identified himself, and declared his official capacity and purpose, and having demanded admission into any place and having produced a search warrant when the circumstances so require, is not immediately admitted thereto, he and any person assisting him may at any time open or break open any door or window or break through any wall on such place for the purpose of entry and search:

Provided that no such entry and search may be made during the hours of darkness except in the presence of a police officer.

(4) For the purpose of any search under this section, if any part of the place or any safe, chest, box or package is locked or otherwise secured and the keys thereof or other means of opening it are not produced upon demand, an officer and any person assisting him may open or break open such part, safe, chest, box or package in such manner as he may think appropriate.

Powers in respect of conveyances etc.
5 of 1972

16.—(1) An officer may in the course of his duty—

(*a*) stop, enter and search any aircraft or vehicle arriving from or being about to depart to a foreign port, or any aircraft or vehicle within Malaŵi which he reasonably suspects may be carrying imported goods or goods to be exported;

(*b*) stop, board and search any vessel within Malaŵi.

(2) The master or the person in charge of a conveyance shall cause his conveyance to stop and remain stationary for such period as an officer may require for the purposes of subsection (1).

(3) The proper officer may station an officer on or in the vicinity of any conveyance while such conveyance is within Malaŵi and the master of any aircraft or vessel and the person in charge of any train upon or in the vicinity of which an officer is so stationed shall provide for such officer such accommodation and board as the Controller may reasonably require.

(4) The proper officer shall, in the course of his duty on a vessel or vehicle, be entitled to travel free of charge as a passenger of such class as the Controller may direct.

(5) The proper officer may stay on board any conveyance for so long as he deems necessary for the proper performance of his duties, and such officer—

(*a*) shall have free access to and the right to search every part of the conveyance and to examine all goods on board;

(*b*) shall have power to fasten down hatchways, doors and other openings, to lock up, seal, mark or otherwise secure any radio communications equipment, rooms, compartments, doors, windows or other openings and any packages or goods, including personal property on board; and

(*c*) for the purposes of the examination or security of any goods, may require such goods to be unloaded, or removed, at the expense of the owner of such conveyance.

(6) An officer, in the course of his duty, who is unable to obtain free access to any part or place of a conveyance or to any package therein, may enter such part or place or open or break open such package in such manner as he thinks appropriate if the keys thereto or other means of opening such part, place or package are not produced on demand:

Provided that in the case of a part or place in an aircraft or vessel, force may be used only in the presence of a qualified pilot or engineer of an aircraft or the master or qualified officer or engineer of a vessel.

(7) The Controller may establish customs barriers on any road or route for the control of imports and exports.

Power to patrol freely

17.—(1) An officer in the course of his duty, and any person assisting him, may enter upon, patrol and pass freely within any place other than a building.

(2) An officer in charge of any conveyance employed in the prevention of smuggling, may take such conveyance to such place as he considers most convenient for that purpose and may there keep such conveyance for such time as he considers necessary for that purpose.

Power to take samples

18. An officer may at any time take and retain, without payment, samples of any goods for examination or for ascertaining the duties payable thereon or for such other purposes as the Controller may consider necessary and any such samples shall be dealt with and accounted for in such manner as the Controller may direct:

Provided that any sample so taken shall be of the minimum quantity considered by the officer to be adequate for the purpose and shall, whenever possible, be returned to the owner.

Power of arrest

19.—(1) An officer or a police officer may, if he has reasonable grounds to believe that any person is committing, or has committed, or is connected with the commission of any offence under the customs laws, arrest such person, and may, for such purpose, use all reasonable force.

(2) An officer or police officer making any arrest in accordance with the customs laws may, where necessary, call upon any other person to assist him.

(3) A person arrested under this section shall forthwith be taken before a magistrate, or to a police station, to be dealt with according to law.

(4) Nothing in this section shall prejudice the power of a police officer to arrest any person for an offence against the customs laws which is cognizable to the police under any other written law.

Damage to premises etc. resulting from exercising of powers

20.—(1) If the exercise of powers under this Part reveals no breach of the customs laws, any physical damage done by an officer, police officer or other person properly assisting him, in respect of persons, goods or premises, resulting from the exercise of such powers shall be made good at the expense of the Department, unless such damage was caused by or attributed to the

obstruction of or the failure on the part of the person concerned to comply with the directions given by the proper officer, police officer or other person.

(2) An action shall lie against the Controller for any damages allowable under subsection (1).

PART IV

IMPORTATION

Prohibited and restricted imports

21.—(1) Subject to subsection (2) no goods shall be imported contrary to the provisions of any written law prohibiting or restricting the importation of such goods.

(2) The Minister may authorize the importation of any prohibited or restricted goods for the purpose of scientific investigation or study or for use as evidence in any judicial proceedings or for any other similar purpose.

(3) Save as may be otherwise provided in the customs laws the provisions of this Act relating to prohibited goods and restricted goods shall not apply to goods in transit provided that such goods are duly exported.

Arrival of aircraft and vessels

22. Except as provided in section 170 the master of every aircraft or vessel arriving from a foreign port—

(*a*) shall not, except with the prior permission of the Controller, cause or permit such aircraft or vessel to land or touch at any place within Malawi other than a port approved for such purpose;

(*b*) shall, on arrival at any port, as quickly as conditions of such port permit, and without landing or touching at any other place, cause his aircraft or vessel to stop at the boarding station appointed for such port or, if no boarding station has been appointed, at an approved wharf;

(*c*) shall, if required by the proper officer, disembark from such aircraft or vessel all passengers and their baggage for examination;

(*d*) shall not, after arriving at such boarding station, or approved wharf, cause or permit such aircraft or vessel to depart therefrom except with the approval of the proper officer.

Boarding of aircraft or vessels

23. Except with the permission of the proper officer no person other than a pilot, harbour master, health officer or other public officer in the exercise of his duties—

(*a*) shall board any aircraft which has arrived in Malawi from a foreign port until a declaration has been made in accordance with section 24 and the proper officer has carried out such examination of the aircraft and any goods contained therein as he considers necessary;

(*b*) shall board any aircraft which is carrying goods or passengers in transit through Malawi while such aircraft remains in Malawi; or

(*c*) shall board any vessel before the proper officer.

Declaration of master

24. Within three hours after the arrival in Malawi of any aircraft from any foreign port or within twenty-four hours after the arrival in Malawi of any vessel from any foreign port (or within such further period or periods after such arrival as the Controller may allow) and before the unloading of any goods from such aircraft or vessel, the master or agent of such aircraft or vessel shall, except as provided in section 25 or section 170—

(*a*) make a declaration to the proper officer in such manner and form as may be prescribed in respect of such aircraft or vessel and of the cargo and stores aboard; and

(*b*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer.

Controller may dispense with declaration

25. When an aircraft or vessel arrives at a port and proceeds directly to another port without calling at a foreign port the Controller may, subject to such conditions as he may impose, dispense with the declaration or any part thereof at any port or approved wharf other than the first port of arrival.

Retention and unloading of cargo

26. The master of any aircraft or vessel at a port may not, without the prior permission of the proper officer and in accordance with such conditions as he may impose, retain on board any cargo consigned to that port or unload at that port any cargo not consigned thereto.

Arrival of trains

27. The person in charge of any train shall, upon arrival in a port and before unloading or in any way disposing of any goods subject to customs control, report his arrival to the proper officer at such port, and shall produce to the proper officer such books and documents as may be prescribed.

Arrival of vehicles other than trains

28. The person in charge of any vehicle, other than a train, arriving from a foreign port, whether or not such vehicle is conveying goods—

(*a*) shall, before unloading or in any way disposing of such vehicle or any goods therein or disembarking any passenger—

(i) proceed immediately to the nearest port prescribed for the declaration of goods on importation;

(ii) report his arrival to the proper officer at such port;

(iii) make a declaration to the proper officer in such manner and form as may be prescribed in respect of such vehicle and of the goods carried by such vehicle;

(iv) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer;

(*b*) shall not, after arriving at such port, cause or permit such vehicle to depart therefrom except with the approval of the proper officer.

Arrival of persons

29.—(1) Any person arriving from a foreign port, whether or not he has goods in his possession and before disposing of any goods which may be in his possession shall—

(*a*) proceed immediately to the nearest port prescribed for the declaration of goods on importation;

(*b*) report his arrival to the proper officer at such port;

(*c*) make a declaration to the proper officer, in such manner and form as may be prescribed, in respect of any goods in his possession;

(*d*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer.

(2) No person arriving from a foreign port shall dispose of any goods in his possession until they have been released from customs control by the proper officer.

(3) The Controller may, subject to such conditions as he may impose, exempt any person or class of persons from any of the provisions of this section.

Imported goods

30.—(1) All goods declared under this Part or shown in any document as having been consigned to Malaŵi from a foreign port shall be deemed to have been imported unless it is proved to the satisfaction of the proper officer that they were not imported.

(2) If the proper officer is satisfied that any imported dutiable goods are wrongly consigned or addressed to Malaŵi or have been imported through error or oversight of the owner of a conveyance, he may allow such goods to be exported without the payment of duty under such conditions as he may impose.

Unloading and removal of goods
20 of 1975

31. Save as otherwise provided in the customs laws, all goods imported, other than those removed into a licensed private siding, shall, upon being unloaded, be removed directly into—

(*a*) a temporary store;

(*b*) a customs warehouse; or

(*c*) such other place as the proper officer may direct, and no goods shall be removed therefrom except with the authority of the proper officer.

Entry of goods
5 of 1972
20 of 1975

32.—(1) Save as otherwise provided in the customs laws, the importer of any goods into Malaŵi shall, unless the Controller otherwise directs, cause entry of such goods to be effected at the place prescribed for such purpose or at such other place as the Controller may direct, within such period as may be prescribed.

(2) Save as otherwise provided in the customs laws, goods subject to the provisions of subsection (1) shall be entered for—

(*a*) consumption;

(*b*) temporary importation;

(*c*) warehousing in a bonded warehouse;

(*d*) carriage coastwise; or

(*e*) transit.

(3) Declarations in respect of goods subject to the provisions of subsection (1) may be delivered to the proper officer prior to the arrival of the conveyance in which such goods are to be imported and in any such case the Controller may permit such goods to be entered before the arrival of such conveyance.

(4) Where any goods subject to the provisions of subsection (1) remain unentered at the expiration of the prescribed period, such goods shall, if the proper officer so requires, be removed to a customs warehouse or such other place as may be designated by him.

Exceptions to removal and entry requirements

33. Notwithstanding the provisions of sections 31 and 32—

(*a*) mail bags and postal articles in the course of transmission through the post may be unloaded and delivered to an officer of the post office without entry;

(*b*) the proper officer may permit the unloading and delivery to the owner of any bullion, currency, coin, perishable goods and such other goods as the Controller may authorize, without entry, subject to an undertaking being given by such owner to furnish the necessary declaration within forty-eight hours, or such other period as the Controller may authorize, of the time of delivery.

Entry in absence of documents 20 of 1975

34.—(1) If, for lack of sufficient documents or information, the owner of any goods is unable to furnish full particulars of such goods, the proper officer may permit the owner to examine such goods.

(2) Upon such examination being made the proper officer may, upon the production of any import authorization, permit or other document by which the importation of such goods is authorized, allow the owner to declare and enter such goods if the proper officer is satisfied—

(*a*) that the description and origin of the goods is correctly set out in the declaration;

(*b*) in the case of goods liable to any duty *ad valorem*, that the value stated in the declaration is approximately correct;

(*c*) in the case of goods liable to any other duty, that the weight, quantity, number, measurement, strength or other relevant specification stated in the declaration is approximately correct.

(3) Where any goods are entered in accordance with subsection (2), such entry may be effected under section 32, or provisional entry may be effected in such manner and form as may be prescribed.

(4) As a condition to any provisional entry the proper officer may require the owner to pay, in addition to the amount estimated as the duty for the purpose of making such provisional entry such further sum as the proper officer thinks fit; and such estimated duty and further sum shall be forfeited unless the owner within three months (or such further period not exceeding an additional three months as may be allowed by the proper officer) of the date of the provisional entry makes a supplementary declaration of all the goods included in such provisional entry.

(5) Where the owner makes a supplementary declaration under subsection (4), any claim for refund shall be made within one month from the date of such supplementary declaration.

(6) Where any goods are provisionally entered for warehousing under subsection (3), such goods shall not be cleared for consumption or for removal to another bonded warehouse until a supplementary declaration has been accepted and signed by the proper officer.

(7) Where the owner of any goods referred to under this section does not or is not permitted to enter such goods in accordance with subsection (3), then the proper officer shall cause such goods to be removed into a customs warehouse.

Responsibility for imported goods and duty

5 of 1972

35. Without prejudice to the liability of the importer of goods to cause entry to be effected in accordance with section 32 (1), goods which have been imported by any conveyance shall also remain the responsibility of the owner of the importing conveyance, and such owner shall be responsible for compliance with the customs laws and liable for the duty on all such goods until such goods have been entered or otherwise accounted for to the satisfaction of the Controller.

Temporary importation

5 of 1972

36.—(1) Goods may only be entered for temporary importation if so permitted by the Controller in accordance with this section.

(2) Subject to the provisions of the customs laws the controller may, under such conditions (including a condition that the goods shall be re-exported) and for such period as he thinks fit, permit the temporary importation of goods for such purposes as he may approve.

PART V

CUSTOMS WAREHOUSES

Application of Part

37. This Part shall not apply to abandoned or forfeited goods.

Goods deposited in customs warehouses

20 of 1975

38.—(1) Goods deposited in a customs wharehouse shall be subject to such rent and other charges as may be prescribed:

Provided that the Controller may, having regard to the circumstances of such deposit—

(i) instruct the proper officer to waive; or

(ii) himself remit or refund,

the whole or any part of the rent payable or, as the case may be, paid on such goods.

(2) Subject to the provisions of this Part any goods deposited in a customs warehouse under the provisions of Part IV or Part VI may be entered by the owner within one month after deposit, or such further period as the proper officer may permit:

Provided that if any such goods are unsuitable for storage or are of a perishable or dangerous nature, or if the Controller considers that unless the goods are sold the proceeds will not be sufficient to cover the full duty and expenses of removal and sale he may direct that they be sold, without notice, in such manner as he may deem fit, as soon as possible after deposit in a customs warehouse.

(3) No goods shall be removed from any customs warehouse without the permission of the proper officer who shall satisfy himself that—

(*a*) the person claiming such goods is lawfully entitled to them; and

(*b*) all the relative provisions of the customs laws including payment of or security for any expenses, rent, carriage or other charges have been satisfied and carriage charges due to any carrier have been paid.

(4) If the proper officer authorizes or requires the removal of any goods from a customs warehouse, the owner shall remove such goods within such period as the proper officer may allow.

Sale of goods 20 of 1975

39.—(1) The Controller may cause any goods which are not entered within the period provided or sold under section 38 (2) or are not lawfully removed from a customs warehouse within the period allowed under section 38 (4) to be sold or resold by public auction or by tender after not less than one month's notice thereof being given in the *Gazette*.

(2) Where any goods are sold or resold under this section or section 38 (2), the proceeds of such sale shall be applied in discharge of—

(*a*) the full duty;

(*b*) the expenses of removal and sale;

(*c*) carriage charges due to any carrier;

(*d*) the rent and other charges due to the Department; and

(*e*) rent and storage charges due to any carrier,

in that order, and any balance of the proceeds after making such payments shall, unless the Controller is satisfied that such goods were imported in contravention of any written law, be paid to the owner upon application by him.

(3) If the balance of the proceeds after making the payments referred to in paragraphs (*a*), (*b*) and (*c*) of subsection (2) is insufficient to make in full the payments referred to in paragraphs (*d*) and (*e*) thereof such balance shall be applied *pro rata* in making such last mentioned payments.

(4) No application under this section for payment of the proceeds or balance of proceeds of sale shall be accepted by the Controller unless submitted to him within six months of the date of such sale.

(5) Where any goods are subject to sale under this section and—

(*a*) they cannot be sold;

(*b*) the Controller considers that sale is unlikely to be effected within a reasonable time;

(*c*) the Controller considers that the goods cannot be sold for a sum sufficient to cover the full duty and expenses of removal and sale; or

(*d*) the Controller considers that the sale of the goods would be detrimental to the customs revenue or in contravention of any written law,

the goods may, without compensation, be appropriated to the Government, destroyed or disposed of in such manner as the Controller may direct.

Goods deemed to be in a customs warehouse 20 of 1975

40.—(1) Where under the customs laws any goods are required to be deposited in a customs warehouse, the proper officer may in his discretion decide that it is undesirable or inconvenient to deposit such goods in a customs warehouse and may direct that such goods remain in or be deposited in any other place, and thereupon such goods shall for all purposes be deemed to have been deposited in a customs warehouse from the time they were required to be so deposited.

(2) Where any goods are deemed to have been deposited in a customs warehouse, such goods shall, in addition to the provisions of this Part, be subject to such expenses incurred in the security, guarding and removing of them as the Controller considers necessary.

PART VI

Bonded Warehouses

Licensing of bonded warehouses

41.—(1) The Controller may, on application, license any place as a bonded warehouse for the deposit and security of dutiable goods.

(2) The Controller shall license every bonded warehouse as either—

(*a*) a general bonded warehouse for the warehousing of dutiable goods generally; or

(*b*) a private bonded warehouse for the warehousing of dutiable goods which are the property of the licensee only.

(3) A licence issued under this section shall be subject to such conditions as the Controller may impose.

(4) The Controller, without assigning a reason, may refuse to issue a licence under this section, may impose such further conditions to or authorize such exceptions from such licence as he considers necessary, or may revoke (on repayment of the *pro rata* proportion of any fee paid) or refuse to renew any such licence which has been issued.

(5) An applicant or licensee shall furnish such security as the Controller thinks appropriate for the protection of the revenue and compliance with the customs laws in respect of goods deposited or secured in accordance with any licence issued under this section.

(6) An applicant or licensee shall pay such fee as may be prescribed, not exceeding one hundred pounds, and every licence shall expire on the 31st day of December next following the date of issue.

Transfer of licence

42. A bonded warehouse licence may, on application to the Controller, be transferred to apply to a different place approved by the Controller in accordance with section 41 and which is in the possession of the person to whom the licence has been issued, but no licence may be transferred from one person to another.

Revocation or non-renewal of licences

43.—(1) When the Controller revokes or refuses to renew any bonded warehouse licence he shall cause to be served by post on the licensee notice of such revocation or refusal and thereupon such service shall be deemed to be notice of such revocation or refusal to the owners of all goods warehoused therein.

(2) When any licensee proposes not to renew his licence in relation to any bonded warehouse, he shall cause thirty days notice of such intention to be given to the Controller and to the owners of all goods warehoused therein.

(3) Where the licence in respect of any bonded warehouse has been revoked or has expired, then, within such time as the Controller may direct, all goods warehoused therein shall be entered and delivered in accordance with the provisions of section 47, and where any goods have not been so entered and delivered the proper officer may cause such goods to be taken to a state warehouse and such goods shall thereupon be dealt with in accordance with the provisions of Part V.

Licensees to provide facilities, and keep records etc.

44.—(1) The licensee of a bonded warehouse shall—

(*a*) provide such weights, scales, measures and other facilities for examining and taking account of goods and for securing them as the proper officer may reasonably require;

(*b*) keep such records of all goods warehoused therein as the Controller may require and keep such records at all reasonable times available for examination by any officer;

(*c*) stack and arrange the goods warehoused therein so as to permit reasonable access to and examination of every package at all times;

(*d*) provide all necessary labour and materials for the storing, examining, packing, marking, coopering, weighing and taking stock of the goods warehoused therein whenever the proper officer so requires;

(*e*) on request of the proper officer produce, subject to any allowable deficiencies, any goods deposited in such warehouse.

(2) Subject to any prescribed conditions or any directions of the Controller, the proper officer may direct in what part or division of a bonded warehouse and in what manner goods shall be deposited.

(3) The licensee of a bonded warehouse shall be liable for the duty in respect of all goods deposited therein and shall pay the duty forthwith in respect of all goods not produced in accordance with subsection (1) (*e*).

Entry for warehousing

45.—(1) The importer of any dutiable goods on first importation and the manufacturer or purchaser of any goods liable to excise duty or surtax may enter such goods for warehousing in a bonded warehouse without prior payment of the duty or surtax, other than any dumping duty, thereon:

Provided that if the manufacturer or purchaser of excisable goods wishes to remove such goods from an excise warehouse to a bonded warehouse he shall so enter them prior to their removal from the excise warehouse.

(2) The proper officer may at any time take an account of any goods entered for warehousing and such account, or, if no such account has been taken, the entry for warehousing shall, subject to any allowable deficiencies, be the basis upon which the duties in respect of such goods shall be ascertained and paid.

(3) Where any goods entered for warehousing in a bonded warehouse (which are not subsequently entered for the purpose of removal from the warehouse) are not deposited forthwith, or within such time as the proper officer may permit, in the bonded warehouse for which they were entered, the proper officer may cause them to be so deposited at the expense of the licensee of such warehouse and the licensee of such warehouse shall, upon paying such expenses, have a lien on such goods for the cost involved.

(4) Notwithstanding the provisions of this Part the Controller may permit, subject to such conditions as he may impose, any goods or class of goods not liable to duty to be entered for warehousing in a bonded warehouse and may specify the period during which such goods may be so warehoused.

(5) When goods entered for warehousing in a bonded warehouse cease thereafter to be liable to duty by reason of an amendment to the customs laws in relation thereto or for any other lawful reason then, unless the Controller otherwise permits, the owner of such goods shall cause them forthwith to be duly entered and removed from the bonded warehouse.

Operations in bonded warehouse

46. The Controller may permit, subject to such conditions as he may impose—

(*a*) spirits and wines in a bonded warehouse to be bottled from bulk stocks or to be broken down from greater to lesser strengths;

(*b*) any goods in a bonded warehouse to be assembled, blended, mixed, converted, manipulated or manufactured wholly or partly from warehoused goods:

Provided that—

(i) the provisions of this paragraph shall not apply if the finished products would be excisable goods; and

(ii) where the finished product is entered for consumption, duty shall be paid upon any warehoused goods contained therein or consumed in such operations, and, when such duty is payable on value, the value of such goods as accepted at the time of entry for warehousing shall be their value for duty purposes.

Entry of warehoused goods 20 of 1975 25 of 1988

47.—(1) Except in respect of goods which, in accordance with the customs laws, are destroyed, abandoned, seized, temporarily removed or removed to a customs warehouse all goods which have been entered for warehousing shall, prior to removal from the bonded warehouse, be entered for—

(*a*) consumption;

(*b*) exportation; or

(*c*) rewarehousing.

(2) When any warehoused goods are entered for exportation or rewarehousing the proper officer may require the owner of the goods to give security in such amount, not being less than the duty payable on the goods, as he thinks fit and such security shall not be discharged until the goods have been exported or rewarehoused in accordance with the customs laws and such further conditions as the Controller deems desirable or until the duty payable on such goods has been paid in accordance with the customs laws.

(3) Where any goods remain in any bonded warehouse for a period of more that fourteen days, or such further period as the proper officer may allow in any particular case, after they have been entered for removal from such warehouse in accordance with subsection (1) such goods shall, unless the Controller otherwise directs, be removed to a customs warehouse;

25 of 1988

(4) All warehoused goods which have not been entered for removal from a bonded warehouse in accordance with the provisions of this Part within one year of the date on which they were entered for warehousing shall be removed to a customs warehouse by the owner thereof:

Provided that the Controller may permit any particular kind of goods to be re-entered for warehousing after the initial period of one year for a further period, not exceeding one year, as he considers desirable.

Sampling of warehoused goods

48.—(1) An officer may permit—

(*a*) the taking, subject to such conditions as may be prescribed, of samples of warehoused goods by the owner or importer of the goods; and

(*b*) the payment of duty on samples taken in terms of paragraph (*a*) to be deferred until the consignment of the records from which the samples were taken is entered for consumption or for exportation.

(2) The Controller may at his discretion remit the duty on samples taken in terms of subsection (1).

PART VII

CARRIAGE COASTWISE

Carriage coastwise

49.—(1) Except in such circumstances as the Controller may allow, goods subject to customs control may not be loaded on or unloaded from a coastwise aircraft or vessel at any place other than a port.

(2) Where any aircraft or vessel arrives from a foreign port or departs to a foreign port, the proper officer may permit such aircraft or vessel to carry goods from any port at which such aircraft or vessel calls to any other port within Malaŵi subject to the complete separation, to the satisfaction of the proper officer if he so requires, of such goods from the remainder of the cargo, if any, aboard such aircraft or vessel.

(3) All goods intended for carriage coastwise shall in addition to any other requirements under the customs laws be declared by the master or agent of the coastwise aircraft or vessel in the manner prescribed.

(4) Goods carried coastwise shall not be diverted for consumption except in accordance with the customs laws.

PART VIII

EXPORTATION

Prohibited and restricted exports

50.—(1) Subject to subsection (2) no goods shall be exported contrary to the provisions of any written law prohibiting or restricting the exportation of such goods.

(2) The Minister may authorize the exportation of any prohibited or restricted goods for the purpose of scientific investigation or study or for use as evidence in any judicial proceedings or for any other similar purpose.

(3) This section shall not apply to goods in transit.

Entry for exportation

51.—(1) No goods shall be exported or accepted for carriage for exportation until they have been entered for exportation at the place prescribed for such purpose or at such other place as the Controller may direct:

Provided that the Controller may authorize such exportation or acceptance, subject to subsequent entry, in such cases as he considers desirable.

(2) Upon entering goods for exportation, the owner of such goods shall—

(*a*) make a declaration in such manner and form as may be prescribed;

(*b*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer.

(3) Notwithstanding the provisions of subsections (1) and (2), the Minister may prescribe goods, either generally or specifically, which may be exported without being entered.

Loading of goods

52.—(1) No goods shall be put on board an aircraft or vessel for exportation except at a port or such other place as may be prescribed or may be approved by the proper officer.

(2) No person shall cause or permit any goods to be put on board an aircraft or vessel for exportation except with the prior permission of an officer.

(3) No goods which have been—

(*a*) put on board an aircraft or vessel for exportation; or

(*b*) loaded on any vehicle for exportation and entered for exportation,

shall, save with the permission of the proper officer and in acordance with such conditions as may be imposed, be unloaded or removed at any place within Malawi.

Failure to export

53.—(1) Where any goods entered for exportation are not exported in accordance with such entry the owner thereof shall forthwith notify the proper officer, who may direct that the goods shall remain within, or shall be removed into, a customs area appointed by the proper officer and shall remain therein pending re-entry for exportation, such re-entry to be completed within 10 days or within such further period not exceeding 30 days as the proper officer may allow.

(2) Where any goods entered for exportation are exported contrary to any provision of their entry for exportation, the owner shall forthwith notify the proper officer.

Departure of aircraft and vessels

54.—(1) The master of any aircraft or vessel shall not, except with the prior permission of the Controller, cause or permit his aircraft or vessel to depart to a foreign port except from a port approved for the exportation of goods by aircraft or vessels.

(2) The master of every aircraft or vessel proceeding to a foreign port shall, prior to departure—

(*a*) make a declaration to the proper officer in such manner and form as may be prescribed in respect of such aircraft or vessel and of the cargo and stores aboard;

(*b*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer;

(*c*) obtain outward clearance for the intended voyage from the proper officer.

(3) If an aircraft or vessel in respect of which outward clearance has been issued does not depart within thirty-six hours of the time when the clearance was issued, or within such further period as the proper officer may allow, such clearance shall lapse and the master shall, before the aircraft or vessel departs to a foreign port, obtain a new outward clearance.

Departure of vehicles and persons

55.—(1) Before crossing the frontier the person in charge of any vehicle departing overland to a foreign port shall, unless the Controller has granted prior permission to the contrary—

(*a*) report his intended departure to the proper officer at the nearest port to the point of departure from Malawi;

(*b*) make a full declaration in such manner and form as may be prescribed in respect of such vehicle and any goods on board;

(*c*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer;

(*d*) not cause such vehicle to be removed from such port except with the prior permission of the proper officer and in accordance with any conditions he may impose.

(2) Every person shall, before departure to a foreign port, report to an officer and declare all goods in his possession which he proposes to export, produce all such goods for examination, and produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer.

Procedure to a foreign port

56. The master or person in charge of any conveyance shall not, after departure to a foreign port, cause or permit such conveyance to land, touch or enter at any place within Malawi except in accordance with the customs laws.

57. For the purposes of the customs laws, the entry of goods for exportation, the loading, taking or placing of any goods upon a conveyance which is about to leave Malaŵi or has other goods in it which are to be exported, the handing of any goods to any carrier or transport company or to the master or owner of a vessel or aircraft for the purpose of exportation or the placing in the post of a package addressed to a place outside Malaŵi, shall be deemed to be an attempt to export. Attempts to export

PART IX

STORES

58.—(1) The owner of goods which are for use as stores on an aircraft or vessel proceeding to a foreign port, either directly or indirectly, shall cause such goods to be entered before departure: Entry of goods for use as stores

Provided that imported goods remaining on board any aircraft or vessel for use as stores shall not be entered unless an officer so requires.

(2) Officers shall not allow goods for use as stores to be entered unless they are satisfied, from the intended duration of the flight or voyage and the number of passengers and crew to be carried, that it is appropriate to allow such goods to be so entered.

59. The proper officer may permit surplus stores to be entered for warehousing for future use as stores even if they are prohibited or restricted goods. Surplus stores

PART X

TRANSIT

60.—(1) Except as otherwise provided, all goods in transit shall, on importation, be entered for transit by the owner. Goods in transit

(2) All goods in transit shall be exported within such time as the proper officer may allow, not exceeding two months from the date of their importation or such further period as the Controller may allow. 30 of 1969

(3) Goods in transit shall not be diverted for consumption or warehousing without the prior written authority of the Controller or the proper officer and, if such authority is granted, such goods shall be so re-entered forthwith by the owner.

61. Subject to such conditions as the Controller may impose goods imported on any conveyance which are intended to remain in and do remain in that conveyance may, subject to the approval of the proper officer, pass through Malaŵi without entry and be deemed to be goods in transit. Transit without entry

Security for goods in transit

62.—(1) The owner of any goods in transit shall give security in such sum as the proper officer may require for the protection of the revenue and compliance with the customs laws in respect of such goods. Such security shall not be released until evidence has been produced to the satisfaction of the Controller that such goods have been duly exported. Upon failure to give such security, such goods shall be unloaded and removed into a customs area appointed by the proper officer and shall be dealt with in accordance with the provisions of Part IV.

(2) Notwithstanding the provisions of subsection (1) the proper officer may, in his discretion, dispense with security in respect of goods in transit which are to be conveyed through Malaŵi in such manner that the whole of such goods can be locked or sealed by an officer within a conveyance so that no access to such goods can be had without opening or breaking such lock or seal, or in respect of goods in transit which, in the opinion of the proper officer, will otherwise be secure from unauthorized access.

PART XI

EXCISE MANAGEMENT

Minister may make regulations

63. The Minister may make regulations providing for—

(*a*) the manufacture and disposal of excisable goods;

(*b*) the materials which may, or may not, be used in such manufacture;

(*c*) the type, fitting, pattern, installation and placement of all premises, machinery, utensils, pipes and receptacles used in such manufacture;

(*d*) notices which the holder of an excise licence must give to the proper officer in respect of his intended operations; and

(*e*) the method of taking account of excisable goods,

and different regulations may be made in respect of different excisable goods or in respect of different premises.

Excise licences

64.—(1) Except as otherwise provided in the customs laws no person shall manufacture any excisable goods either in whole or in part unless authorized by, and in accordance with the conditions of, a valid excise licence issued by the Controller:

Provided that no such licence shall be required—

(i) by a private individual in respect of excisable goods, other than spirits, manufactured by him for his own use or for the use of his family and not for sale or disposal for profit;

(ii) by a person authorized by the Controller to manufacture excisable goods for experimental purposes and not for sale or disposal for profit subject to such conditions as the Controller may direct.

65.—(1) Every applicant for an excise licence shall make application in writing to the Controller and shall provide such information in respect of the application as the Controller may require, and the Controller may issue such licence or may refuse to issue such licence at his discretion. Licences, issue, conditions, etc.

(2) No excise licence shall be issued in respect of any premises until an appropriate entry of premises has been made.

(3) An excise licence shall specify the class or classes of excisable goods to which it refers.

(4) No excise licence shall be granted in respect of any premises which appear to the Controller from their situation or otherwise with reference to surrounding or adjacent buildings or places of business to be so constructed or arranged as to jeopardize the protection of the revenue.

(5) Every excise licence shall expire on the 31st day of December next following the date of issue and the licence fee for each excise licence shall be such sum, not exceeding two hundred Kwacha, as may be prescribed either generally or in respect of any excisable goods separately.

(6) Where any applicant includes or requires to be included in the entry of premises any premises which in the opinion of the Controller—

(*a*) are remote from the premises where the main processes of manufacture are to be carried on; or

(*b*) are separated from other entered premises by a distance which is such as to cause protection of the revenue to be difficult or less effective without special measures,

a separate excise licence in respect of each such premises shall be required.

(7) An excise licence may be transferred by the Controller to an approved successor of the licence holder under such conditions as the Controller deems fit.

(8) If the holder of an excise licence obtains the permission of the Controller to remove his business to other premises, such change of premises may be noted by the Controller on such licence after a new entry of premises has been submitted and accepted by the Controller in respect of the new premises.

(9) The Controller shall cause the serial number of every excise licence, the name and address of the licensee and the class of excisable goods such licensee is licensed to manufacture to be published in the *Gazette* at such intervals each year as may be expedient.

(10) If any licensee fails to carry out any duty imposed upon him by this Act or by any regulations made thereunder with respect to his premises or any security, buildings, appliances, stock books, returns or the like, or the mode of conducting his business, the Controller may, after having given one month's notice in writing requiring the omission to be rectified or the irregularities to be corrected, and upon failure by the licensee to comply with the notice, declare in writing that the excise licence is suspended and therefore invalid, and such suspension shall continue until withdrawn by the Controller upon full compliance with the requirements of the law.

(11) If the requirements of the law are not complied with within a period to be specified by the Controller, he may cancel or refuse to renew the licence.

(12) If the Controller in his discretion refuses to issue any excise licence or refuses to renew any such licence or cancels any such licence the applicant or licensee, as the case may be, may appeal to the Minister against such action by the Controller and the decision of the Minister shall be final and shall not be questioned in any court.

Entry of premises, etc.

66.—(1) Every applicant for an excise licence shall deliver to the Controller an entry of premises in the prescribed form containing such information and accompanied by such plans as the Controller may require concerning the goods to be manufactured and the processes, premises and plant to be used.

(2) Unless he has obtained the written permission of the Controller, no holder of an excise licence shall carry on any business on his entered premises other than the business for which such licence was issued.

(3) No alterations shall be made to any entered premises or to the plant, machinery or apparatus therein except with the prior consent of the Controller.

(4) No room, plant, machinery or apparatus shall be used for the production or storage of excisable goods unless such room, plant, machinery or apparatus has been specified for that purpose in the appropriate entry of premises.

(5) The Controller may at any time require the holder of an excise licence to make a new entry of premises within such period as the Controller may direct.

(6) Except with the prior permission of the proper officer no plant, machinery, room or other part of entered premises shall be used for any purpose other than that specified for such plant, machinery, room or part in the entry of premises.

(7) All machinery, plant and utensils used in the manufacture or storage of excisable goods on entered premises shall be so

placed to the satisfaction of the Controller as to allow full examination by an officer at any time.

67. Every holder of an excise licence shall mark the rooms, stores, plant, equipment, vessels and warehouses referred to on his entry of premises in such manner as may be prescribed or as the Controller may direct and shall not remove, obliterate or erase such mark except with the consent of the proper officer. Marking of rooms etc.

68.—(1) Every holder of an excise licence shall provide free of charge such lighting, office and sanitary accommodation, equipment, assistance and other facilities as may be required by the Controller to enable officers to exercise their powers under the customs laws. Accommodation etc.

(2) If the Controller is satisfied that no suitable living accommodation can be found or provided for officers having control over any entered premises he may, as a condition for the grant of an excise licence, require the licensee to provide, to the satisfaction of the Controller, lodgings for those officers conveniently situated with respect to such premises but not forming part thereof or of the licensee's dwelling house at a rent to be agreed between the licensee and the Controller.

(3) If an applicant for or the holder of an excise licence—

(*a*) fails to provide any facilities required by the Controller under subsection (1);

or

(*b*) fails to provide lodgings required by the Controller under subsection (2); or

(*c*) fails to keep and maintain such lodgings in good repair; or

(*d*) in any way interferes with the use and enjoyment of such lodgings by the officer residing therein,

the Controller may refuse to issue or renew or may suspend or cancel such excise licence.

69. Every applicant for an excise licence shall furnish such security, and in such amount, as the Controller considers appropriate as a condition to the grant of the excise licence; and such security shall be subject to such conditions for compliance with the customs laws as the Controller may specify either generally or in any particular case. Excise bond

70. Every holder of an excise licence shall, if required by the Controller, have his name affixed in a conspicuous place on the outside of the entered premises in such form and manner as the Controller may direct. Name of licence holder to be exhibited

Security of buildings etc.

71.—(1) The Controller may require the holder of an excise licence to provide any store or room and to lock or secure any building, store room, place, still, utensil or fitting, or to provide and affix an approved meter to any receptacle or pipe on the entered premises and such licence holder shall, to the satisfaction of the proper officer, provide, affix, repair and renew all plugs, cocks, taps, covers, fastenings, and other requisites for the purpose of enabling officers to affix locks or seals thereto or otherwise to secure the same.

(2) If on any entered premises any meter, rod, lock, key or fitting is tampered with, damaged or broken and if any fastening or fitting used to affix a customs lock or seal is damaged or broken, the licence holder shall if the proper officer so directs forthwith repair or renew the article in question to the satisfaction of the proper officer.

(3) All keys or other means of opening any locks, doors or fastenings within the entered premises other than customs locks or fastenings shall be kept by the licensee in such secure place as shall be available for use by any officer in the course of his duty at any time he may deem fit.

Tables

72. For the purpose of calculating the full quantity of excisable goods produced on any entered premises, tables may be prescribed showing the quantity of such goods which shall be deemed to have been produced from a given quantity of material, or the quantity of fully manufactured goods which shall be deemed to have been produced from a given quantity of partly manufactured goods subject to such allowances as may be prescribed therewith.

Stores and excise warehouses

73.—(1) Every holder of an excise licence shall provide on his entered premises to the satisfaction of the Controller—

(*a*) a store or stores where he shall deposit and store all materials for the manufacture of excisable goods;

(*b*) a store or stores where he shall store all excisable goods in an intermediate stage of manufacture or process; and

(*c*) an excise warehouse or excise warehouses where he shall store all finished products.

(2) The Controller may direct that only certain goods and no others may be stored in any of the stores or excise warehouses provided under subsection (1).

(3) Save as may be allowed by the proper officer no excisable goods may be stored on entered premises except in a store or warehouse provided under subsection (1).

(4) Save as may be allowed by the proper officer no excisable goods—

(*a*) may be moved from a store or warehouse provided under subsection (1);

(*b*) shall be removed from the entered premises except from an excise warehouse;

(*c*) after removal from an excise warehouse shall be returned thereto.

(5) No holder of an excise licence shall store duty paid goods on his entered premises except in a store or place approved for that purpose by the Controller and subject to such conditions as the Controller may specify.

Prohibitions in respect of excisable goods

74.—(1) Except with the permission of the Controller, no holder of an excise licence shall have on his entered premises excisable goods other than those manufactured on such entered premises.

(2) No person shall conceal, interfere with, or, without the permission of the proper officer, mix any other substance with, any excisable goods in any manner which may prevent the proper officer taking a true account thereof.

Stock books etc.

75.—(1) Subject to the provisions of this section, every holder of an excise licence shall keep a stock book in English to be written up legibly and clearly not less frequently than each working day, in such form as the Controller may approve and in as many copies as the Controller may require.

(2) In each such stock book there shall be recorded in respect of each kind and each brand and each packing of excisable product separately, details of receipts into and disposals from the excise warehouse by reference to factory records and invoices respectively; and separate stock books may be kept if one is insufficient to include all the required details.

(3) Every person licensed to manufacture tobacco products shall keep an operations account legibly in English, in such form and in as many copies as the Controller may require and therein shall record not less frequently than each working day an accurate account by description and weight of all receipts of raw or leaf tobacco into the entered premises and all disposals thereof whether for manufacturing purposes on his premises or otherwise.

(4) Every holder of an excise licence shall, if required to do so by the Controller, keep such other books and records instead of, or in addition to, or supplemental to the stock book as the Controller may direct.

(5) Every stock book and such books as may be required under subsections (3) and (4) hereof shall be ruled off, itemized, totalled, and balanced at the end of each month in such manner and to such

extent as the Controller may direct and such copies of such sheets or pages as may have been used in that month as the Controller may require shall be transmitted to the Controller with the excise return for that month.

(6) Where the proper officer is satisfied that it is necessary for the purpose of securing the collection of duty, he may require any holder of an excise licence to produce forthwith to an officer any book or document whatsoever relating to his business.

(7) Every holder of an excise licence shall keep all books and records which may be required under the provisions of the customs laws on the entered premises to which such books and records refer, shall at all times keep them accessible to an officer for his inspection, and shall allow such officer at any time to inspect them or to make notes therefrom or copies thereof or to remove them if the officer considers it necessary to do so.

Liability to excise duty

76.—(1) Subject to the provisions of this Act excise duties shall be due and payable immediately upon the removal of excisable goods from the excise warehouse.

(2) For the avoidance of doubt, any goods liable to excise duty in a finished or semi-completed state and whereof the manufacture has begun shall from that time onwards be deemed to be excisable goods to be dealt with in accordance with the provisions of this Act and such goods shall not cease to be excisable goods if they are dealt with contrary to the provisions of this Act.

(3) When excisable goods are removed from an excise warehouse—

(*a*) for exportation; or

(*b*) for sale to a person entitled to purchase excisable goods at a reduced rate of duty; or

(*c*) for removal into a bonded warehouse; or

(*d*) for removal to other entered premises for further manufacture or for blending or packing,

such goods shall be recorded in all books, returns and documents as dutiable goods until such time as they have been duly accounted for to the satisfaction of the Controller.

(4) Any excisable goods except beer and spirits may be removed under prescribed conditions from one entered premises to another entered premises for the purpose of further manufacture and the duty on such goods shall, subject to any allowable deficiency, be paid at the time of and in addition to any other duty which may be payable on the finished product.

(5) Excisable goods of beer and spirits may be removed from one entered premises to another entered premises and from one part of entered premises to another part thereof only in accordance with prescribed conditions, or when no conditions are prescribed in accordance with such conditions as the Controller may deem fit and subject always to the provisions of this Act and in particular the liability for duty of such goods.

Excise return and payment of excise duty

77. Unless the Controller directs to the contrary either generally or in any particular case or for any particular period of time, the payment of duty on excisable goods may be deferred for a period not exceeding twenty days from the end of each month in respect of disposals of excisable goods during that month and the duty on all such disposals during that month shall be paid to the Controller no later than the twentieth day of the succeeding month supported by—

(*a*) a correct and legible excise return and declaration in the prescribed form together with such additional copies thereof as may be required; and

(*b*) the copies of the sheets or pages of the stock book and other records specified in section 75 (5),

in respect of the month to which the payment of duty refers.

Samples

78. Subject to such conditions as the Controller may approve, a holder of an excise licence may take such samples from his products, at any stage of their manufacture, as may be necessary for the proper conduct of his business as a manufacturer of excisable goods and the Controller may remit the duty on such samples.

Responsibility for losses etc.

79. No action shall lie against the Government or any officer or person in the employ of Government in respect of the loss of or damage to any excisable goods in entered premises, or in respect of any incorrect or improper delivery therefrom or thereto.

Procedure upon termination of licence

80.—(1) If the holder of an excise licence intends to cease the manufacture of excisable goods he shall inform the Controller in writing of the date on which he will cease manufacture.

(2) A licensee shall cease manufacture—

(*a*) on the date notified to the Controller under subsection (1); or

(*b*) on the 31st day of December next following notification by the Controller that the licence will not be renewed; or

(*c*) forthwith upon notification by the Controller that the licence is suspended or cancelled.

(3) Within one month of the cessation of manufacture under subsection (2) the licensee shall render to the proper officer a true and complete return, as required under section 77 of his transactions in excisable goods since his last monthly return and of his stock of excisable goods on hand, and shall with that return pay the duty on such excisable goods to the proper officer:

Provided that if a licence has been cancelled as a result of non-compliance by the licensee with the provisions of the customs laws the whole of the stock on hand at the time of cancellation shall be liable to forfeiture.

(4) If a licensee fails or neglects to render the return required under subsection (3) within the time allowed the proper officer may seize the stock of excisable goods on hand and may sell them and the proceeds of the sale shall be applied in accordance with section 39 (2) and (3).

(5) Nothing contained in this section shall be deemed to deprive the Government of any right it may have against the property of the estate of the manufacturer or those of its sureties in respect of any duty which may remain unpaid after such sale or forfeiture as provided for in this section, nor shall such sale or forfeiture relieve the manufacturer of liability to prosecution under this Act.

Keeping of stills

81.—(1) The Controller may permit the keeping and using of a still or stills without licence—

(*a*) for experiments in chemistry or experiments in the distillation of spirits; or

(*b*) by persons carrying on trade or otherwise for the manufacture of any articles other than spirits.

(2) Every person permitted to keep a still under the provisions of this section shall conform to such conditions as the Controller may specify and shall receive a certificate of registration, which may be cancelled by the Controller on any failure to conform to such conditions.

(3) Any person other than a licensed distiller who imports or is found in possession of or uses a still for which he has no certificate of registration shall, for the purpose of this Act, be deemed to be a distiller and to distil spirits.

PART XII

DUTIES

Duties payable

82. Subject to the provisions of the customs laws, there shall be charged, levied, collected and paid under this Act—

(*a*) in respect of goods imported into or manufactured or produced in Malaŵi, surtax in accordance with the provisions of a surtax tariff prescribed by the Minister;

(*b*) in respect of goods imported into or sold in Malaŵi, dumping duties in accordance with the provisions of a dumping duties tariff prescribed by the Minister;

(*c*) in respect of goods imported into Malaŵi, customs duties in accordance with the provisions of a customs tariff prescribed by the Minister;

(*d*) in respect of goods manufactured or produced in Malaŵi, excise duties in accordance with the provisions of an excise tariff prescribed by the Minister.

(*e*) in respect of goods manufactured or produced in Malaŵi, export duties in accordance with the provisions of an export duties tariff prescribed by the Minister. 5 of 1985

Tariffs to be prescribed 5 of 1985

83.—(1) The Minister may, subject to section 84, by order published in the *Gazette*, prescribe a surtax tariff, a dumping duties tariff, a customs tariff, an excise tariff and an export duties tariff for the purposes of this Act, and may similarly amend any such tariff.

(2) Until the Minister prescribes a tariff under subsection (1) the relevant tariff in force at the date of commencement of this Act shall be deemed to be the appropriate tariff priscribed under subsection (1) and may be amended in like manner as though it were so prescribed.

Procedure for prescribing or amending tariff

84.—(1) An order made under section 83 shall not be made retrospective and shall cease to be of effect upon the expiration of the period specified in subsection (2) unless approved by a resolution of the National Assembly passed in accordance with the conditions referred to in subsection (2).

(2) For the purposes of subsection (1) a resolution of the National Assembly approving an order made under section 83 shall be passed before the expiration of the period of 28 days from the date of commencement of such order:

Provided that—

(i) if, before the expiration of the said period of 28 days the National Assembly is dissolved or is prorogued or adjourned for more than 7 days, such resolution shall be passed before the end of the next meeting of the National Assembly; or

(ii) if, on the date of commencement of the order the National Assembly stands dissolved or is prorogued or adjourned, such resolution shall be passed before the expiration of the period of 28 days from the date of commencement of the next meeting

of the National Assembly, or if the National Assembly is earlier dissolved or is earlier prorogued or adjourned for more than 7 days, then before the end of the next following meeting of the National Assembly.

(3) Where an order ceases to be of effect under this section—

(*a*) any person who has paid a new duty or increase of duty in accordance with such order shall, subject to the provisions of section 100, be entitled to a refund—

(i) in the case of such new duty, of the amount of such duty paid by him;

(ii) in the case of such increase of duty, of an amount equal to the difference between the duty paid by him and the duty in force immediately before the date of commencement of such order;

(*b*) no payment by way of duty under-collected or duty not collected shall be required from any person in respect of goods properly entered at the reduced rate of duty during the period when the rate of duty was reduced in accordance with such order;

(*c*) the amended provisions of the tariff or tariffs shall revert to those in force immediately before the date of commencement of such order.

Investigations as to dumping

85. The Minister may make regulations governing the manner in which complaints as to the dumping of goods shall be made and investigated and such regulations may provide, *inter alia*, that—

(*a*) the board or person charged with the investigation of a complaint as to dumping shall have any or all of the powers, rights, privileges and duties conferred upon a Commissioner by the Commissions of Inquiry Act, with or without modifications; and

Cap. 18:01

Cap. 18:01

(*b*) any or all of the provisions of the Commissions of Inquiry Act shall apply to an inquiry held for the purpose of investigating a complaint referred to in paragraph (*a*) and to persons summoned to give evidence or giving evidence at such an inquiry.

Payment of dumping duties

86. Dumping duties shall be payable by the importer on the importation of the goods concerned except that in the case of sales dumping duty, such duty shall be payable by the seller of such goods within Malaŵi, and dumping duties shall be payable in addition to any other duty payable or paid on such goods:

Provided that where goods are imported under rebate of the ordinary duty for use in manufacture in Malaŵi no dumping duty shall be payable unless it is prescribed that the dumping duty shall apply to such goods.

87.—(1) Whenever any duty is imposed or increased on any goods and such goods, in pursuance of a contract made before the duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of agreement to the contrary, recover from the purchaser as an addition to the contract price a sum equal to any amount paid by him by reason of the said duty or increase.

Seller under contract may recover any increase and purchaser may deduct any decrease of duty

(2) Whenever any duty is withdrawn or decreased on any goods and such goods, in pursuance of a contract made before such withdrawal or decrease becomes effective are delivered thereafter, the purchaser of the goods may, in the absence of agreement to the contrary, if the seller has in respect of those goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall also apply to a contract for the hiring of any goods, and the words "seller" and "purchaser" shall be construed as including the person from whom and the person to whom the goods are hired.

(4) For the purposes of this section, "duty" includes any duty which was leviable immediately prior to the date of commencement of this Act.

Rate of duty in relation to time of importation, exportation or entry

88. Unless otherwise provided under this Act—

(*a*) goods which are imported into Malaŵi other than goods referred to in paragraph (*b*) shall be liable to the rates of duty which are in force at the time when they are imported or at the time of the receipt by a proper officer of the declaration for the purpose of entry for consumption, whichever shall be the later, so, however, that in no case, except in the case of goods which are lawfully removed from a bonded warehouse, shall the rate of duty be less than that in force at the time of importation;

(*b*) goods which are imported into Malaŵi by post, as air freight or in accompanied baggage shall be liable to the rates of duty applicable when such goods are presented to the proper officer for assessment of duty; and

(*c*) goods which have been manufactured in Malaŵi shall be liable to the rates of duty which are applicable to those goods at the time when they are delivered for consumption or are used or otherwise disposed of by the manufacturer.

Rebates in respect of specified countries

89. Subject to the provisions of sections 117 and 118, rebates of customs duties may be allowed in respect of goods imported into Malaŵi which have been grown, produced or manufactured in countries specified for the purpose in the customs tariff.

Sellers of goods to produce proof of payment of duty

90. Any person being in possession or control of imported goods or goods which are liable to duty under the provisions of this Act, and any person who offers for sale, exports, or attempts to export such goods or has such goods entered in his books or mentioned in any document referred to in section 167 shall, when requested by an officer so to do, produce proof as to the place and date of entry of the goods and that duty due thereon was paid. If he himself did not pay the duty or make entry of the goods, such person shall produce such evidence as the officer may require to enable him to discover the person who did make such entry and payment in respect of the goods.

Short levy or erroneous refund

91. When any amount of duty has been underpaid or erroneously refunded, the person who should have paid such duty or to whom the refund has erroneously been made shall pay such amount or repay the amount erroneously refunded, on demand being made by the proper officer.

Liens and preferences 25 of 1988

92. The correct amount of duty payable in respect of any goods or services shall, from the time when it should have been paid, constitute a debt due to the Government by the person concerned, and shall, at any time after it becomes due, be recoverable in court by proceedings in the name of the Controller, and any goods in a bonded warehouse or in the custody of the Department or any goods used or produced in the business concerned and belonging to that person, and any goods afterwards imported or entered for exportation by the person by whom the duty is due, shall, while still under the control of the Department, be subject to a lien for such debt and may be detained by the Department until such debt is paid, and the claims of the Government shall have priority over the claims of all persons upon the said goods of whatever nature and may be enforced by sale or other proceedings if the debt is not paid within three months after the date upon which it became due.

Payment of fines and duty by instalments 6 of 1987 25 of 1988

93.—(1) Subject to such conditions, including the payment of interest at the rate specified in subsection (2), the Controller may permit any fine imposed by him under this Act or any duty payable under customs laws, other than surtax payable under Part XIIA, to be paid by instalments of such amounts and at such times as he may determine.

25 of 1988

(2) The interest payable under subsection (1) shall be at a rate of three percentage points above the prevailing rate of interest paid by the Government on stock, bonds or promissory notes under section 26 of the Finance and Audit Act issued for a period of five years.

Cap. 37:01

Provisions relating to collection of duties 40 of 1970

94. Notwithstanding the provisions of this Act—

(*a*) if the value for duty purposes of any goods is not an exact number of Kwacha, then, for the purposes of assessing the amount of duty payable, such value shall be calculated to the nearest Kwacha, fifty tambala being deemed to be less than one half of one Kwacha; and

(*b*) the Controller may in his discretion remit the customs duty on any single consignment of goods where the total amount of such duty is less than ten tambala.

Reimports

95.—(1) Subject to the production to the proper officer of satisfactory proof of origin and identity, goods grown, produced or manufactured in Malaŵi, exported therefrom and subsequently returned thereto shall—

(*a*) in the case of dutiable goods originally lawfully exported without payment of duty or goods exported on drawback of that duty, be liable to the payment of such duty as may be applicable on similar goods grown, produced or manufactured in Malawi at the time of reimportation; 5 of 1972

(*b*) in the case of other goods originally exported under drawback, be liable to an amount of duty equal to the amount of drawback paid or payable;

(*c*) in the case of other goods, be admitted free of duty.

(2) Where any goods other than those provided for in subsection (1) are re-imported after having been exported from Malaŵi and the Controller is satisfied—

(*a*) that any customs duty to which the goods were liable prior to their exportation was paid; and

(*b*) that no drawback or other refund of such customs duty was paid or is payable on account of their exportation; and

(*c*) that any conditions governing their original importation at a reduced rate of duty remain applicable; and

(*d*) that, subject to any particular waiver by the Controller, the owner of such goods, prior to their exportation, gave notice thereof in writing to the proper officer and produced such goods for inspection by him at the port or place from which they were exported,

the goods shall be admitted free of duty.

(3) Notwithstanding the provisions of this section, any re-imported goods which were subjected to any process of repair, renovation or alteration while abroad shall be subject to any special conditions in relation thereto contained in the customs tariff.

Suspensions, rebates, remissions and refunds of duty

96.—(1) The Minister may, by regulations made under section 175 and subject to such conditions as he may prescribe—

(*a*) suspend wholly or in part any of the duties appearing in any tariff;

(*b*) grant a rebate, remission or refund of the duty otherwise payable, or already paid, on such goods, in such circumstances or to such classes of persons as he may specify,

and such suspension, rebate, remission or refund may be granted with retrospective effect.

(2) The Minister may by notice published in the *Gazette* withdraw any suspension, rebate, remission or refund of duty prescribed in terms of subsection (1):

Provided that such notice shall not be made retrospective.

(3) No duty shall be payable on goods imported or taken out of a bonded or excise warehouse for the use of the President, and a refund shall be made of any duty paid on goods acquired for the use of the President.

Drawback

97. Where goods are exported from Malaŵi in accordance with this Act, drawback of any duty paid on such goods or on any materials used in the manufacture or processing of such goods in

Malaŵi may be granted in accordance with and subject to such limitations and conditions as may be prescribed in regulations made under this Act.

Remission of duty on goods exported

98. Subject to compliance with the provisions of any security or undertaking required by the Controller in accordance with this Act, the duties otherwise payable shall be remitted on goods which are entered for

(*a*) transit; or

(*b*) temporary importation; or

(*c*) exportation from a bonded warehouse or from entered premises,

where the Controller is satisfied that they have been duly exported.

Remission or refund of duty upon loss etc. of goods

99.—(1) Where any goods subject to customs control, other than goods which are placed under embargo under section 149 or in respect of which an offence has been committed, are lost or destroyed by accident and the officer is satisfied—

(*a*) that the goods did not go into consumption; and

(*b*) that evey reasonable effort was made and precaution taken to prevent their loss or destruction,

the Controller may, subject to such conditions as may be prescribed, remit or refund the duty payable or paid on such goods.

(2) Where any goods subject to Customs control, other than goods which are placed under embargo under section 149 or in respect of which an offence has been committed, are damaged by accident or other unavoidable cause and the officer is satisfied that every reasonable effort was made and precaution taken to prevent such damage the Controller may, subject to such conditions and limitations as may be prescribed, remit or refund such part of the duty otherwise payable or paid as he considers equitable in the circumstances.

(3) The Controller may, subject to compliance by the owner with such conditions as may be prescribed, grant a refund of duty paid on any goods which are imported under a firm contract of sale and which, after release from customs control, are found not to be in accordance with the terms of that contract in respect of their description, quality, state or condition and with the consent in writing of the owner and the foreign supplier—

(*a*) are produced to an officer and destroyed under his supervision; or

(*b*) are surrendered to the Controller to deal with as he thinks fit; or

(*c*) are returned to the foreign supplier and on exportation are entered and produced to an officer as goods to which this subsection applies:

Provided that—

(i) any refund granted shall be limited to that proportion of the duty paid which the credit or other allowance made by the supplier to the importer in respect of the defect bears to the price originally paid for the goods; and

(ii) this section shall not apply where the goods have been put into use in Malaŵi, or are brought to the attention of an officer more than three months, or such further period as the Controller may in any particular case allow, after the payment of duty, or when such goods are imported on approval or on sale or return or on any similar terms.

(4) Subject to compliance by the owner with the provisions of this Act and any prescribed conditions, the Controller may remit or refund the duty payable or paid, in whole or in part, on any goods which are shown to his satisfaction to have been damaged, diminished or pilfered before importation.

Refund of moneys paid to Department

100.—(1) No moneys paid to the Department shall be refunded except in accordance with the provisions of this Act or of any other written law authorizing the same.

(2) If the Controller is satisfied that any person has paid moneys to the Department exceeding the amount properly due he shall authorize refund of the amount overpaid provided that application in the prescribed manner for such refund is received by an officer within six months of the date of such payment or within such further period as the Controller may in any particular case allow.

(3) No refund shall be granted in accordance with this section where the amount overpaid is less than ten tambala.

Refund of cash deposits

101.—(1) No refund of any cash deposited as security shall be granted unless—

(*a*) an application in the prescribed manner for such refund is received by the proper officer within the prescribed period; and

(*b*) the applicant proves to the satisfaction of the Controller that he has complied with all of the provisions of this Act and of any conditions which were imposed in respect of the security.

(2) Any cash deposited as security and not refunded in accordance with subsection (1) shall be forfeited.

Goods returned for destruction or further manufacture

102. Subject to such conditions and limitations as may be prescribed, there shall be granted to the holder of an excise licence a refund of excise duty and surtax paid by him on any goods manufactured by him which, after being found defective or otherwise unsuitable for consumption—

(*a*) are returned to his entered premises for destruction or for further manufacture and are so destroyed or taken into stock for further manufacture; or

(*b*) are, with the approval of the Controller, destroyed at any other place under such conditions as the Controller may impose.

Deficiencies in goods subject to customs control

103.—(1) Subject to the provisions of the customs laws, where the Controller is satisfied that any deficiency in goods subject to customs control has been occasioned—

(*a*) by natural wastage; or

(*b*) in the course of, or by reason of, the process of manufacture or the storage or manipulation of the goods; or

(*c*) by accident or other similar cause,

and that the goods have not gone into consumption, that the deficiency is not excessive and that every reasonable effort was made and precaution taken to prevent it, he shall grant a refund or remission of the duty paid or payable in respect of such deficiency.

(2) Where any deficiency arises in any goods subject to customs control and the Controller is not satisfied in accordance with subsection (1) the owner shall, if the duty has not been paid on the goods, enter and pay duty in respect of such deficiency forthwith upon demand being made by the proper officer.

(3) Nothing in this section shall prejudice the right of the Controller to institute proceedings for any infringement of the customs laws which gave rise to any deficiency.

Surpluses in goods subject to customs control

104. Where any surplus is found in goods subject to customs control the owner shall forthwith upon demand being made by the proper officer enter and pay duty on so much of the surplus as is not accounted for to the satisfaction of the Controller:

Provided that nothing in this section shall prejudice the right of the Controller to institute proceedings for any infringement of the customs laws which gave rise to such surplus.

Destruction of goods subject to customs control

105. If the owner of any goods subject to customs control wishes to destroy such goods or any portion of them, the Controller may, upon written request by the owner, allow such destruction under the supervision of an officer and upon being satisfied that the goods concerned or any portion of them have been destroyed shall remit or refund the duty payable or paid on such goods, but without prejudice to the claim of duty on such portion of the goods as remain. If the destruction takes place in any place other than a customs area the owner shall pay such fees as may be prescribed in respect of the attendance of an officer.

Bringing into force and publication of agreements

106.—(1) Subject to the provisions of subsection (2) the provisions of any agreement concluded by the Government with the government of any other country whereby concessions are required to be allowed in respect of goods grown, produced or manufactured in or imported from such other country, may be brought into force by the Minister by notice published in the *Gazette* as from such date, which may be retrospective, as he may in such notice declare.

(2) Every agreement brought into force under the powers conferred by subsection (1) shall be published in the *Gazette* on or before the date on which the notice referred to in subsection (1) is so published.

(3) The Minister shall lay a copy of an agreement referred to in subsection (1) before the National Assembly—

(*a*) in the case of an agreement concluded when the National Assembly is meeting, within 28 days of the conclusion of the agreement or, if before the copy of the agreement is so laid the National Assembly is dissolved or is prorogued or adjourned for more than seven days, before the end of the next meeting of the National Assembly; and

(*b*) in the case of an agreement concluded when the National Assembly is not meeting, within twenty-eight days of the next meeting of the National Assembly, or, if before the copy of the agreement is so laid the National Assembly is dissolved or is prorogued or adjourned for more than seven days, before the end of the next meeting of the National Assembly.

(4) The National Assembly may, before it is next dissolved or is next adjourned or prorogued for more than seven days, by resolution decline to approve an agreement a copy of which

is laid before it in accordance with subsection (3) and may resolve that it shall cease to be of force from the day on which such resolution is approved. Otherwise, the agreement shall be of full force and effect.

Duties under agreements may be suspended, etc.

107. Any suspension, rebate, remission or refund of customs duty granted in accordance with section 96 shall be extended to any corresponding special rate of duty which may be applicable under any agreement to goods grown, produced or manufactured in any particular country unless the Minister by notice published in the *Gazette* otherwise directs.

Agreements to prevail

108. The provisions of any agreement brought into force in accordance with section 106 shall have force and effect notwithstanding anything inconsistent therewith contained elsewhere in the customs laws.

Burden of proof in respect of claims

109. Where any claim is made for exemption from or suspension, drawback, rebate, remission or refund of any duty, fee or charge in accordance with the provisions of this Act, the burden of proof shall lie upon the claimant to show that he is entitled to such exemption, suspension, drawback, rebate, remission or refund.

Classification of goods

110.—(1) The interpretation of and classification of goods in any tariff shall be governed in accordance with any principles set out in such tariff.

(2) Save as provided in Part XIV, if any practice relating to the interpretation or classification of any goods for the purpose of the liability to duty is altered with the result that less duty is thereafter charged on goods of the same class or description, no person shall thereby become entitled to any refund of any duty paid before such alteration took place.

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PART XIIA

SURTAX

Surtax on certain goods and services to be charged in accordance with this Part

Cap. 42:01 Supplement 6 of 1990

110A.—(1) Surtax, at the rates prescribed in the Surtax Tariff set out in the Third Schedule to the Customs and Excise (Tariffs) Order, shall be charged in accordance with the provisions of this Part on—

(*a*) the supply of taxable goods manufactured in Malaŵi;

(*b*) the importation of taxable goods into Malaŵi; and

(*c*) the provision or supply of taxable services in Malaŵi.

(2) Except as otherwise provided in this Part or by regulations made under section 175, surtax on the supply of taxable goods manufactured in Malaŵi and taxable services shall be charged only where—

(*a*) the supply is a taxable supply; and

(*b*) the goods or services are supplied by a taxable person in the course of a business he carries on as a manufacturer or supplier of those taxable goods or a supplier of those taxable services, as the case maybe,

and shall be payable by the person supplying the goods or services.

(3) Where any goods or services are shown as exempt from surtax in the Surtax Tariff set out in the Third Schedule to the Customs and Excise (Tariffs) Order, a person who manufactures or supplies such goods or supplies such services shall not be subject to this Part in respect of the supply of them. Cap. 42:01 Supplement

(4) Where any goods or services are shown as having a rate of zero for surtax in the Surtax Tariff set out in the Third Schedule to the Customs and Excise (Tariffs) Order a person who supplies them shall not be required to charge any surtax in respect of the supply of them but the goods shall be deemed to be taxable goods for all purposes of this Part.

Time of supply

110B.—(1) Subject to subsections (2) and (3) surtax shall become due and payable at the time when—

(*a*) the goods or services are supplied to the purchaser; or

(*b*) an invoice is issued in respect of the supply of the goods or services; or

(*c*) payment is received for all or part of the supply,

whichever time shall be the earliest:

Provided that where the supply is made by a person registered under section 110E or section 110F, the surtax due shall be paid not later than twenty days after the end of the month in which the surtax became due and payable in accordance with this subsection.

(2) The Minister may, by order published in the *Gazette*, prescribe any other time or times when surtax shall become due and payable and may do so either generally or in relation to a class or classes of goods or services.

(3) The time when surtax on the importation of taxable goods into Malawi becomes due and payable shall be determined in accordance with the provisions of Part XII.

Surtax on exportation of goods

110C. Where any person exports any goods or ships any goods as stores in accordance with customs laws, then—

(*a*) the supply shall be zero rated; and

(*b*) no surtax shall be charged on the supply but the supply shall be treated in all other respects as a taxable supply.

Deduction of input surtax

110D.—(1) Subject to the other provisions of this section, the following surtax (hereinafter referred to as "input surtax") that is to say—

(*a*) surtax on the supply to a registered person of any goods or services to be used by him in his business of the supply of taxable goods or the supply of taxable services; and

(*b*) surtax paid or payable by a registered person at importation of any goods used or to be used by him in his business of the supply of taxable goods or the supply of taxable services,

may, at the end of either the tax period in which the supply occurred or the next following tax period, be deducted by him, so far as not previously deducted and to the extent and subject to the exceptions provided for by or under this section, from the surtax chargeable on supplies by him (in this section referred to as "output surtax") in that tax period.

(2) Where the amount of input surtax that may be so deducted by any person under subsection (1) exceeds the amount of output surtax due from that person in any tax period, the amount of the excess shall be carried forward by him to the next following tax period:

Provided that any such excess shall be paid to him by the Controller where the Controller considers that such excess is either a regular feature of the business of the registered person or is caused by exceptional circumstances so recognized by the Controller.

(3) Subject to subsection (7) of this section, the input surtax which may be deducted by a registered person shall be—

(*a*) the whole of that surtax, if all of his supplies of goods or services are taxable goods or taxable services; and

(*b*) such part of that surtax as may be shown by him to the satisfaction of the Controller to be attributable to taxable supplies if some, but not all, of his supplies of goods or services are taxable supplies:

Provided that the Controller may determine that all supplies shall be deductible where the surtax attributable to exempt supplies would be less than such part of the whole surtax as may be specified by the Controller.

(4) The registered person shall secure a fair and reasonable attribution of input surtax to taxable supplies and shall—

(*a*) determine a proportion of supplies in any tax period which is to be taken as consisting of taxable supplies; and

(*b*) attribute input surtax in accordance with the proportion determined pursuant to paragraph (*a*) and adjust the attribution for periods comprising two or more prescribed tax periods or part thereof; and shall make different determination for different circumstances and, in particular (but without prejudice to the generality of this provision) for different description of goods and may contain such incidental and supplementary attributions as may be agreed by the Controller as necessary or expedient.

(5) Any determination made under subsection (4) shall be notified by the registered person to the Controller at the time the determination is made and shall be subject to revision and amendment by the Controller in cases where he deems it fit to do so.

(6) The Controller may allow a determination under this section for a registered person to deduct an input surtax, subject to such conditions as the Controller may impose, surtax on the supply to him, or paid by him on the importation of goods notwithstanding that he was not a registered person at the time of the supply or payment.

(7) The Minister may, by order published in the *Gazette,* make provision for exempting or excepting from the preceding provisions of this section input surtax chargeable on such taxable goods as may be specified in the order, and any such provision may be framed by reference to the description of goods supplied or goods imported, the purposes for which they are supplied or imported, or any circumstances whatsoever; and any such order may contain provisions for consequential relief from output surtax.

Compulsory registration

110E. Every person manufacturing taxable goods or providing taxable services as the case may be whose turnover of those taxable goods or taxable services exceeds the prescribed amount within a prescribed period shall, within thirty days of the turnover so exceeding, apply in the prescribed manner to the Controller for registration as a registered person.

Voluntary registration 6 of 1990

110F.—(1) Any person who, in the course of his business, supplies or intends to supply taxable goods or services may, notwithstanding that section 110E does not apply to him, apply in the prescribed manner to the Controller for registration as a registered person.

(2) Where the Controller is satisfied that the interests of the business of an applicant under subsection (1) require registration under this Part, the Controller shall duly register such person on such terms and conditions as he thinks it fit.

(3) A person registered under this section shall, unless otherwise provided in this Act or by regulations made under this Act, be treated in all respects as if he were registered under section 110E.

Relief from surtax on tax paid stocks

110G. Where a person is newly registered and on the date of his registration has in his possession stocks of—

(*a*) materials for use in the manufacture of goods; or

(*b*) finished or partly finished goods which he has manufactured for materials,

on which surtax has previously been properly paid, he may claim to be allowed by the Controller a deduction of the surtax which he can show has been paid on those stocks and for which he can produce for inspection either a surtax invoice or a copy of an appropriate bill of entry issued to him as the case may be for those goods, and if satisfied the Controller may authorize the deduction to be made in one or more returns furnished under section 110K subject to such conditions as he sees fit.

Value for surtax purposes

110H.—(1) The taxable value in respect of imported taxable goods shall be the sum of—

(*a*) the value determined for customs purposes under section 11; and

(*b*) the customs duty, if any, paid or payable at the time of importation; and

(*c*) any other duty or levy payable at the time of importation.

(2) Subject to subsection (3), the value of the supply of goods or services supplied by a taxable person—

(*a*) to any other person where the transaction is at arm's length shall be the actual selling price at which the goods and services are supplied; or

(*b*) otherwise than under paragraph (*a*), shall be the normal selling price at which the goods or services would have been supplied in the ordinary course of business; and for the purposes of this paragraph the expression "normal selling price" has the meaning ascribed thereto in the Surtax Tariff set out in the Third Schedule to the Customs and Excise (Tariffs) Order.

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(3) If taxable goods or services are supplied by a registered person otherwise than by sale or if the Controller is satisfied that the selling price does not represent a true value of the goods or services, the Controller may determine a value for such goods or services and such value shall be presumed to be

the correct value for such goods or services until the contrary is proved to the satisfaction of the Controller.

Surtax invoice

110I.—(1) Where a registered person supplies taxable goods or taxable services to any person, he shall issue to that person a surtax invoice in respect of the supply.

(2) A surtax invoice under subsection (1) shall contain such particulars as may be prescribed.

(3) No person shall issue any invoice or any other document indicating an amount which purports to be surtax on the supply of any goods or services unless—

(*a*) he is a registered person; and

(*b*) the goods or services are taxable goods or taxable services.

(4) Without prejudice to any other action which may be taken under this Act where any invoice falsely purports to be a surtax invoice and shows that an amount of surtax is payable, the person issuing such invoice shall pay to the Controller within seven days of the date of the invoice any amount shown on that invoice as being surtax whether or not such amount would otherwise be properly payable.

Surtax records

110J.—(1) Every taxable person shall, for the purpose of this Part, keep, in the course of his business, copies of all invoices which he issues and all invoices which he receives and a full and true written record in the English language of every transaction he makes together with an account showing the amounts for surtax chargeable on his outputs and charged on his inputs each day.

(2) Every document and record under subsection (1) shall be kept for a period of at least seven years after the completion of the last transaction to which it relates unless the Controller agrees to a shorter period.

(3) All documents and records required to be kept under this section and any other documents and records pertaining to the business of the registered person shall be produced to an officer on demand.

Return and payment of surtax

110K.—(1) Every registered person shall, not later than twenty days after the end of every tax period—

(*a*) submit to the controller in respect of that period a return in the prescribed form—

(i) specifying the aggregate values for surtax of all taxable goods and taxable services which he has supplied and the

(*a*) 10 per cent of the surtax for the first month or part of the month during which the surtax remains unpaid; plus

(*b*) 2 per cent of the surtax for such subsequent month or part of the month during which the surtax remains unpaid.

(2) The additional surtax payable under subsection (1) shall become due and payable as other surtax and the Controller shall take action to collect it in like manner.

(3) Where any surtax has been outstanding for more than six months from the date from which it was payable the additional surtax at the rate of 2 per cent shall be charged on the total of the surtax and the additional surtax outstanding at the beginning of each month subsequent to the six months.

Cessation of business

110N.—(1) Without prejudice to section 110P, a registered person shall notify the Controller within ten days upon ceasing to carry on the business in respect of which he is registered and shall at the same time—

(*a*) surrender his certificate of registration to the Controller;

(*b*) make a return on the prescribed form of return, duly amended as necessary, setting out details of the sales and purchases since the last return; and

(*c*) provide details of all goods in stock on which surtax has not been paid or has been refunded and shall pay any surtax due thereon:

Provided that the Controller may, as he sees fit, at the request of the registered person allow an extension or further extensions of the period within which the registered person shall comply with paragraphs (*a*), (*b*) and (*c*).

(2) Upon being satisfied that a registered person has ceased to carry on business and has complied with the requirements of subsection (1) the Controller shall cancel the relative certificate of registration of that registered person with effect from the date of such cessation and from that date the person shall cease to be a registered person.

(3) In the event of death, mental disorder, insolvency, liquidation or other legal disability of a registered person the person lawfully carrying on the business of the registered person shall notify the Controller within twenty-one days and shall be deemed to be the registered person for so long as he carries on such business.

Transfers of going concerns

110P. Where a business carried on by a registered person is transferred to another person as a going concern, then—

(*a*) for the purposes of determining whether the transferee is liable to be registered under this Part he shall be treated

amounts of output surtax payable on those goods and services;

(ii) specifying the aggregate values of purchases of taxable goods and taxable services and the amounts of input surtax paid by him on them;

(iii) specifying the aggregate value of the supplies of exempt supplies;

(iv) containing such other particulars as may be prescribed; and

(*b*) at the time pay any surtax specified in the return as being due and payable.

(2) Where a registered person has not received nor supplied any taxable goods or services, he shall nonetheless submit a return which shall be a nil return.

Assessment of surtax

110L.—(1) Where the Controller is of the opinion that any taxable person has not paid any surtax by reason of—

(*a*) his failure to be registered under section 110E;

(*b*) his failure to submit a return by the due date;

(*c*) the incorrectness or inadequacy of his return;

(*d*) his failure to keep a proper record;

(*e*) the incorrectness of inadequacy of his record; or

(*f*) any other cause,

the Controller may without prejudice to any other action, on such information as is available to him, make an assessment of the surtax due and payable by that taxable person and give to him a written notice of the assessment so made.

(2) Where the Controller has given written notice to any taxable person of an assessment of surtax under subsection (1), that person shall pay the surtax so assessed within seven days or such longer period as may be specified in the notice.

(3) Subject to subsection (4), the Controller may amend an assessment made under subsection (1).

(4) An assessment under subsection (1) shall not be made or amended after seven years from the end of the taxable period in which liability to pay surtax arose unless the Controller has evidence of fraud or any attempt to commit fraud.

Additional surtax for late payments

110M.—(1) Where a registered person fails to pay any surtax due on or before the last day on which it is payable under section 110I, 110K, 110L, or 110Q he shall pay to the Controller, in addition to the surtax due, additional surtax amounting to—

PART XIII

VALUE, QUANTITY AND ORIGIN

111.—(1) The proper officer may value or cause to be valued, in accordance with the provisions of this Act, any imported goods and such valuation shall be presumed to be the correct valuation of the goods until the contrary is proved. Value of imported goods 25 of 1988

(2) The value of imported goods shall be determined in accordance with the provisions of the Schedule and customs duties *ad valorem* or *ad rem* shall be paid on that value. Schedule 25 of 1988

112. If an owner or importer is of the opinion that goods have been incorrectly valued under section 111 (1) he may appeal to the Controller. Appeals against valuation

as having carried on the business before as well as after the transfer; and supplies by the transferor shall be treated accordingly; and

(*b*) any records relating to the business which, under section 110J are required to be preserved shall be preserved by the transferee, unless the Controller otherwise directs.

Cancellation of registration

110Q.—(1) Where a registered person ceases to be a taxable person liable to be registered under section 110E or the circumstances under which voluntary registration was allowed under section 110F have changed the Controller may decide to cancel the registration of that registered person from a specified date whether or not the Controller has received the notification required by section 110N and the registered person shall cease to be a registered person from that date.

(2) The registered person affected by the decision of the Controller under subsection (1) shall be notified by the Controller of that decision and the registered person shall within ten days of that notification render to the Controller a return in the prescribed form as required under section 110K together with such further information regarding stocks of goods on which surtax has not been paid or on which surtax has been refunded or credited.

Special offence in respect of surtax

110R.—(1) Any person who—

(*a*) manufactures taxable goods or supplies taxable goods which he has manufactured or supplies taxable services and does not comply with the provisions of this Part;

(*b*) without lawful authority deals in or has in his possession or under his control any locally manufactured or partially manufactured taxable goods upon which surtax has not been paid contrary to the provisions of this Part;

(*c*) without being registered in accordance with section 110E or 110F issues an invoice showing an amount as being surtax or as being attributed to surtax,

shall be guilty of an offence.

(2) Any person who fails to submit a surtax return and pay any surtax specified thereon in accordance with the provisions of section 110K shall be guilty of an offence and shall—

(*a*) upon a first conviction, be fined K10 for each day that the failure continues; and

(*b*) upon the second or any subsequent conviction, be fined K20 for each day that the failure continues.

113. The rate of exchange to be used for the conversion of any value expressed in the currency of a foreign country shall be the rate of exchange, as the Controller may determine after consultation with the Reserve Bank of Malaŵi, at the time when the duty becomes payable, or, in the case of warehoused goods, at the time of their entry for warehousing. Rate of exchange

114. The value for customs purposes of any goods exported from Malaŵi shall be— Value of exported goods

(*a*) the selling price free-on-rail at the place of despatch or port of shipment in Malaŵi including the cost of packing and packages;

(*b*) in the case of goods for which there is no local selling price, the price realized less the cost of freight, railage, insurance, and charges other than packing incidental to placing the goods on a conveyance; or

(*c*) in the case of goods for which there is no selling price, the value assessed by the Controller.

115.—(1) Unless otherwise specially provided, where goods are subject to duty by weight or quantity, such weight or quantity shall be the net weight or quantity, and duty shall be charged in proportion on any fraction of a whole unit of such weight or quantity. The weight of any goods may be ascertained by weighing net or by deducting from the gross weight the actual tare or an allowance therefor. The Controller may fix such allowances for tare and may, in his discretion, grant such allowances subject to such conditions as he may impose. Weights and measures

(2) Unless otherwise specially provided, where the duty or the rate of duty on goods is determined by reference to weight or quantity, the Controller may determine that a package of such goods shall be deemed to contain a specified weight or quantity of such goods.

(3) Unless otherwise specially provided, a package of a declared weight or quantity, containing not more than such weight or quantity, shall be deemed to contain not less than such weight or quantity.

116. Unless otherwise specially provided, all spirits shall be deemed to be of such strength as is ascertained by such tests as are prescribed. Strength of spirits 9 of 1979

117. For the purposes of this Act, the country of origin of any goods, shall be deemed to be, in the case of goods not manufactured, the country in which such goods were grown or produced, Origin of goods

or, in the case of manufactured goods, the country in which the last process of manufacture was performed.

Specified country content of goods on which preferential rates of duty are allowed

118.—(1) The rebates of duty mentioned in section 89 shall be allowed only—

(*a*) in respect of goods which have been grown or produced in a specified country; or

(*b*) in the case of manufactured goods, in respect of—

(i) goods which have been subjected to the last process of manufacture in a specified country and contain not less than such proportion of the material or labour of that specified country as may be specified in the customs tariff; or

(ii) goods which have been subjected, in a specified country in which the last process of manufacture has been performed, to such processes of manufacture as may be specified in the customs tariff.

(2) The content referred to in subsection (1) (*b*) (i) may be fixed at varying scales for different classes of goods and shall be related to the factory or works cost of the finished articles.

(3) This section shall apply in respect of any goods covered by any agreement brought into force in accordance with section 106 unless stated to the contrary in such agreement.

Burden of proof of origin

119. When, for any purpose under the provisions of this Act, it is necessary to prove the country of origin of any goods, the onus of proof of such origin shall be upon the owner or importer of such goods.

PART XIV

Disputes as to Amount of Duty Payable

Appointment of Special Referee

120. For the purpose of hearing and determining appeals under section 121 the Minister shall appoint a Special Referee.

Determination of disputes

121.—(1) If a dispute arises between the owner of any goods and the Controller as to the amount of duty payable on those goods, the owner may, if he pays the amount demanded as duty by the Controller or furnishes security to the satisfaction of the Controller for the payment of that amount, within three months after the payment or furnishing of security, appeal to the Special Referee against such demand.

(2) If a dispute arises as to the amount of duty payable in respect of goods which a person proposes to import or manufacture he may appeal to the Special Referee at any time prior to such importation or manufacture but if he imports or manufactures the goods before the dispute has been determined he shall pay such amount of duty as the Controller shall demand or give security therefor.

(3) A notice of appeal shall be in writing and shall state clearly and specifically the grounds of the appeal.

(4) The date of the hearing of any appeal shall be determined by the Special Referee.

(5) Where the appeal arises solely as a result of the Controller's classification of goods for tariff purposes the Special Referee shall publish in the *Gazette* the date of the hearing of the appeal at least one month prior to that date, and any person who satisfies the Special Referee that he has a legitimate trade interest in the appeal and who not later than ten days before that date enters an appearance in the manner specified in the notice may be heard on the appeal.

(6) On the hearing and determination of any appeal the Controller, or any person authorized by him, may appear in support of his decision, and the appellant and any person who has entered an appearance in accordance with the provisions of subsection (5) may appear either in person or by a legal practitioner.

(7) The Special Referee may on any appeal confirm or set aside the demand or assessment made by the Controller and, if he sets aside such demand or assessment, shall refer the matter back to the Controller with such observations as he considers proper.

(8) Where the Special Referee refers the matter back to the Controller, the Controller shall make a new demand or assessment and if such new demand or assessment is for a lesser amount of duty or no duty, then notwithstanding the provisions of section 100 any amount of duty overpaid shall be repaid by the Controller.

Procedure

122. The procedure on any appeal shall be as determined by the Special Referee, who may permit evidence to be led by the Controller, the appellant and any person who has entered an appearance in accordance with the provisions of section 121 (5).

PART XV

SECURITIES

Controller may require security

123. The Controller may require the owner of any goods subject to customs control to give security in respect of such goods for the protection of the revenue and compliance with the customs laws, and, pending the giving of any such security, the Controller may refuse to permit their unloading, removal, delivery or exportation.

Securities generally

124.—(1) Where any security is required to be given under the customs laws, then such security may, as the Controller may require, be given either—

(*a*) by cash deposit;

(*b*) by bond in such sum and subject to such conditions and with such sureties as the Controller may reasonably require;

(*c*) partly by cash deposit and partly by bond; or

(*d*) with the special permission of the Controller and subject to such conditions as he may impose, by bank or other guarantee.

(2) Where any security is required to be given under the customs laws for any particular transaction, such security may be given to cover any other similar transactions which the person giving such security may enter into within such period as the Controller may approve.

(3) The Controller may refuse to recognize any surety to any bond required under the customs laws.

(4) Any bond required to be given under the customs laws shall be so framed that the person giving such bond, and any surety thereto, is bound to the Controller for the due performance of the conditions of such bond, and any such bond or any guarantee may, unless sooner discharged by the due performance of the conditions thereof, be discharged by the Controller on the expiration of three years from the date thereof, but without prejudice to the right of the Controller at any time to require new security prior to discharge, or to require that the form or amount of such security shall be altered in such manner as he shall determine.

(5) Where any bond or guarantee given under the customs laws is discharged, the Controller shall cause such bond or guarantee to be cancelled and an endorsement to that effect shall be made thereon.

(6) Any bond or guarantee given under the customs laws shall, notwithstanding that any such bond or any surety thereto or any such guarantee is given by any person under the age of twenty-one years, be valid and enforceable as if it were so given by a person of full age.

(7) The conditions of any security given under the customs laws and the endorcement thereof shall not be construed as exempting any person from any prosecution to which he may be liable under the customs laws or any other written law in respect of matters provided in such conditions.

(8) Unless otherwise provided therein, the subscribers to any bond or guarantee executed in terms of this Act shall be liable thereon jointly and severally for the full amount stated therein.

125.—(1) Without prejudice to any right of a surety to any bond given under the customs laws against the person for whom he is surety, a surety shall, for all the purposes of any bond, be deemed to be the principal debtor and accordingly the surety shall not be discharged, nor his liability affected, by the giving of time for payment, or by the omission to enforce the bond for any breach of any conditions thereof, or by any other act which would not have discharged the bond if he had been the principal debtor. Provisions relating to sureties

(2) If any person being a surety—

(*a*) dies;

(*b*) becomes a bankrupt or enters into any arrangement or composition with, or for the benefit of, his creditors; or

(*c*) departs from Malaŵi without leaving sufficient property therein to satisfy the whole amount of the bond,

the Controller may require the person giving the bond to enter into new security.

126.—(1) Where the conditions of any bond or guarantee have not been complied with, the Controller may take legal proceedings for the enforcement thereof. Enforcement of bond or guarantee

(2) If any goods which have been lawfully permitted to be removed for any purpose without payment of duty are unlawfully taken from any conveyance or place before that purpose is accomplished, the Controller may if he sees fit take legal proceedings for the enforcement of any bond or guarantee given in respect thereof notwithstanding that any time set out in the bond or guarantee for accomplishing that purpose has not expired.

(3) Where any proceedings are taken under this section for the enforcement of a bond, then production of the bond shall, without further proof, entitle the Controller to judgment for the stated liability, which shall be deemed to be liquidated damages calculated to reimburse the Government for loss occasioned by breach of the conditions of the bond, unless the person against whom such proceedings are taken proves compliance with all the conditions of the bond, or that the bond or surety was not executed by him, or that he has been leased from the provisions of the bond or surety, or that he has already made satisfaction for the full amount thereof.

(4) Bonds and guarantees executed under any of the legislation repealed under this Act shall, notwithstanding such repeal, remain in force for the period during which they would have remained in force but for such repeal or until varied, replaced, or cancelled under this Act.

PART XVI

AGENTS

127.—(1) Where under the provisions of the customs laws the owner of any goods or conveyance or the licensee of any bonded Authorized agents

warehouse or the holder of an excise licence (hereinafter collectively referred to in this Part as "the principal") is required or authorized to perform any act, then such act may be performed on his behalf by an authorized agent:

Provided that the Controller may direct that certain matters be dealt with exclusively by the principal and the performance of such matters by an authorized agent shall not be recognized.

(2) A person shall not be an authorized agent unless he is—

(*a*) exclusively in the employment of his principal; or

(*b*) a customs agent,

and, in either case, such person is authorized in writing by the principal, either generally or in relation to any particular act, to perform the act in question on behalf of the principal.

(3) An officer may require from any person purporting to be an authorized agent the production of written authority of his principal and in default of the production of such authority such officer may refuse to recognize the person as an authorized agent.

Customs agents

128.—(1) The Controller may on application license persons as customs agents for the purpose of transacting business with the Department on behalf of other persons.

(2) A licence issued under this section shall be subject to such conditions as may be prescribed or as the Controller may impose.

(3) The Controller may, without assigning reason, refuse to issue any licence under this section, may impose such further conditions to or authorize such exceptions from such licence as he considers necessary, and may revoke or refuse to renew such licence.

(4) An applicant for a licence or a licensee under this section shall furnish security to the satisfaction of the Controller, in the sum of two hundred Kwacha for the protection of the revenue and compliance with the customs laws.

(5) Any such applicant or licensee shall pay such fee as may be prescribed, not exceeding fifty Kwacha, and every licence shall expire on the 31st day of March next following the date of issue.

Master may appoint agent

129.—(1) The master of any aircraft or vessel may, instead of himself performing any act, including the answering of questions, required by or under this act to be performed by him, appoint an agent on his behalf and at his risk to perform any such act, and

any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the master, so, however, that the personal attendance of the master may be demanded at any time by the proper officer at any port.

(2) An agent appointed under the terms of subsection (1) shall furnish security to the satisfaction of the Controller for the protection of the revenue and compliance with the customs laws.

Liability of agent

130. Any authorized agent or an agent appointed under section 129 who performs any act on behalf of his principal or of the master of an aircraft or vessel shall, for the purposes of the customs laws, be deemed to be such principal or master in respect of such act and shall, accordingly be personally liable for the performance of all related acts and obligations including the payment of any duty and the answering of any questions which may be required of the principal or master under the provisions of the customs laws, and may be prosecuted for any offence committed by the principal or master as if he had himself committed the offence:

Provided that nothing herein contained shall relieve the principal or master from liability for the performance of any act or obligation under the customs laws or from prosecution under the customs laws.

Liability of principal for acts of other persons

131. Any principal or master of an aircraft or vessel who authorizes any other person to act for him for any purpose under the customs laws shall be liable for the acts and statements of such other person in respect of that authorization and may accordingly be prosecuted for any offence committed by such other person as if the principal or master had himself committed the offence:

Provided that—

(i) nothing herein contained shall relieve such other person from any liability to prosecution in respect of any such offence;

(ii) neither the principal or master nor the other person shall be sentenced to imprisonment for any such offence unless it is shown that he was knowingly concerned in the act which constituted such offence.

PART XVII

Offences and Penalties

Offences in respect of persons

132. Any person who—

(*a*) being required by or in accordance with the customs laws to answer any question or supply any information fails or neglects to do so or gives or makes any untrue, incorrect, false or incomplete answer or representation;

(*b*) being required by or in accordance with the customs laws to perform any act or to comply with any provision or condition thereof, fails or neglects to do so;

(*c*) assaults, abuses, resists, obstructs, hinders or interferes with any officer or police officer, or any person aiding or assisting an officer or police officer, in the exercise of his powers or the performance of his duties under the customs laws;

(*d*) rescues any person apprehended for any offence against the provisions of the customs laws or who prevents such apprehension;

(*e*) counterfeits or without authority uses any seal, signature, initials or other mark of, or used by, any officer for any purpose relating to the customs laws;

(*f*) removes, breaks, damages, defaces, destroys, cuts away, casts adrift, maliciously shoots at, or in any way interferes or tampers with any lock, seal, sign, mark, fence, barrier, rope, chain, anchor, buoy, conveyance or other thing used by the Department for any purpose under the customs laws;

30 of 1969

(*g*) fails to stop at a customs barrier established in accordance with section 16 (7);

(*h*) falsely holds himself out to be an officer;

(*i*) uses any place as a customs area unless it is properly licensed, appointed or approved under the customs laws as such; or

(*j*) conspires with another to commit an offence against the customs laws,

shall be guilty of an offence.

Accessories etc.

133. Any person who—

(*a*) is an accessory before or after the fact to the commission of;

(*b*) counsels or procures any other person to commit; or

(*c*) attempts, causes, permits, aids, connives at or abets the commission of,

any offence against the customs laws shall be deemed to have committed such offence and shall be punishable as if he had himself committed such offence.

Offences in respect of goods 30 of 1969

134. Any person who—

(*a*) imports, exports, carries coastwise or in transit, loads, unloads, removes, possesses or conveys goods contrary to the provisions of the customs laws;

(*b*) imports or exports any goods in pursuance of any document in which a false declaration has been made;

(*c*) except in accordance with the customs laws, buys, receives, harbours, offers for sale or deals in, or has in his possession any goods subject to customs control;

(*d*) except in accordance with the customs laws, conceals, moves, alters, damages, destroys, removes, disposes of or in any way inteferes or tampers with goods subject to customs control;

(*e*) offers for sale or deals in or possesses any goods under the pretence that they are smuggled goods whether or not they are in fact smuggled goods,

shall be guilty of an offence.

Offences in respect of documents, books, licences etc.

135.—(1) Any person who—

(*a*) makes or signs any declaration, bill of entry, certificate or other document made for submission to an officer which is untrue or incorrect;

(*b*) being required by or in accordance with the customs laws to produce any book, document or other thing within his possession or control, fails or neglects to do so;

(*c*) being required by, or in accordance with, the customs laws to keep or submit any book or document—

(i) fails or neglects to keep or submit such book or document;

(ii) fails or neglects to make an entry in such book or document in good time;

(iii) with intent to deceive erases or obliterates any entry in such book or document;

(iv) with intent to deceive mutilates or tears any page or leaf in or from such book or document;

(v) with intent to deceive destroys, conceals or makes away with any such book or document;

(vi) forges, falsifies or frames so as to deceive any entry in such book or document;

(vii) procures or attempts to procure any such book or document which is forged, falsified or framed so as to deceive;

(*d*) knowingly uses or attempts to use for any purpose of the customs laws any book or document which has been forged, falsified or framed so as to deceive;

(*e*) with intent to deceive, brings into Malawi or has in his possession any blank or incomplete invoice, bill head or other similar document capable of being filled out and used as an invoice for imported goods; or

(*f*) uses any licence, permit, certificate or other document issued under the customs laws in any manner contrary to the provisions or conditions of the customs laws or of such licence, permit, certificate or other document,

shall be guilty of an offence.

(2) For the purposes of this section, the forgery of a document is the making of a false document, knowing it to be false, with the intention that it shall in any way be used or acted upon as genuine whether within Malawi or not, and making a false document includes making any false material alteration in a genuine document, whether by addition, insertion, obliteration, erasure, removal, or otherwise.

Offences in respect of conveyances

136.—(1) Any person who uses a conveyance having a false bulkhead, false bow or stern, double side or bottom, or any secret or disguised place, adapted for the purpose of smuggling goods, shall be guilty of an offence unless he proves that he was unaware of such condition of such conveyance.

(2) Where, on any conveyance being boarded by an officer, any goods subject to customs control are found therein, and on such conveyance being subsequently boarded, whether by the same or another officer, such goods or any part thereof are no longer therein or additional goods subject to customs control are found therein, then unless the master of such aircraft or vessel or the person in charge of such vehicle accounts for such goods to the satisfaction of the officer or proves that he took all reasonable precaution to prevent the removal or addition of such goods, such master or person in charge shall be guilty of an offence.

Offences by masters or persons in charge of conveyances

137.—(1) Whenever any lock, mark or seal has been placed by an officer upon any part of a conveyance or upon any goods on board any conveyance the master of the aircraft or vessel or the person in charge of the vehicle, as the case may be, shall ensure that such lock, mark or seal is not opened, altered or broken except with the authority of an officer and if he fails so to ensure he shall be guilty of an offence unless he proves that he took all reasonable precautions to prevent such act.

(2) If—

(*a*) any conveyance is used in smuggling or in the carriage of smuggled goods;

(*b*) any vessel fails to stop for boarding when lawfully required to do so;

(*c*) any ship fails to depart from Malaŵi within twenty-four hours after being so required by an officer; or

(*d*) any goods on any conveyance are thrown overboard, staved or destroyed to prevent seizure,

the master of the aircraft or vessel or the person in charge of the vehicle, as the case may be, shall be guilty of an offence unless he proves that he took all reasonable precautions to prevent the act which constituted the offence.

Offences in respect of customs areas

138. Any person who—

(*a*) uses, or permits to be used, any customs area in contravention of any of the terms of the licence, appointment or approval for such customs area;

(*b*) not being an officer in the course of his duty, or the licensee or owner of a customs area, or the authorized employee of such licensee or owner, opens or enters any part of that customs area without lawful excuse or without the permission of the proper officer;

(*c*) opens or enters any part of a customs area contrary to the orders of an officer or refuses to leave any part of a customs area when lawfully directed to do so by an officer; or

(*d*) removes any goods from a customs area without the permission of the proper officer,

shall be guilty of an offence.

Offences by or in relation to officers

139.—(1) Any officer who—

(*a*) directly or indirectly asks for or takes, in connexion with any of his duties, any payment or other reward whatsoever, whether pecuniary or otherwise, or any promise or security for such payment or reward, not being a payment or reward which he is lawfully entitled to claim or receive; or

(*b*) enters into or acquiesces in any agreement or conspires with any person to do, abstain from doing, permit, conceal, or connive at, any act or thing whereby the revenue is or may be defrauded, or which is contrary to the provisions of the customs laws or the proper execution of his duty; or

(*c*) discloses, except for the purposes of the customs laws, or when required to do so as a witness in any court, or with the approval of the Controller, any information relating to any person acquired by him in the performance of his duties,

shall be guilty of an offence.

(2) Any person who, without lawful authority—

(*a*) directly or indirectly offers or gives to any officer any payment or reward whatsoever, whether pecuniary or otherwise, or any promise or security for any such payment or reward; or

(*b*) proposes or enters into any agreement or conspires with any officer,

in order to induce him to do, abstain from doing, permit, conceal or connive at, any act or thing whereby the revenue is or may be defrauded, or which is contrary to the provisions of the customs laws or the proper execution of the duty of any officer, shall be guilty of an offence.

Special offences in respect of excise

140. Any person who—

(*a*) manufactures any excisable goods contrary to the provisions of the customs laws;

(*b*) is found without lawful excuse in any place where the illegal manufacture of excisable goods is being carried out;

(*c*) without lawful authority deals in or has in his possession, custody or control any manufactured or partially manufactured excisable goods upon which duty has not been paid;

(*d*) without lawful authority or payment of any duty which may be due, imports any excisable goods after they have been exported;

(*e*) imports, keeps, possesses or uses any still, the keeping, possession or use of which is not authorized in accordance with a certificate issued by the Controller, or an excise licence; or

(*f*) supplies the means or materials for, or assists in establishing, repairing, maintaining or working any still, the keeping and using of which has not been authorized under the customs laws, knowing at the time when he so supplies or assists that it was such a still,

shall be guilty of an offence.

Offences by officers of corporations, etc.

141. Any contravention of the customs laws by a person acting in his capacity as a director, manager, secretary or other similar officer or a partner of a company, firm, society or other body of persons shall be deemed to be a contravention by such company, firm, society or other body of persons as the case may be.

Penalties for certain offences 5 of 1972

142.—(1) Any person guilty of an offence under this Act with intent to defraud the Government of any duty or to evade any restriction or prohibition on the importation or exportation of any goods shall—

(*a*) in the case of dutiable goods which are not prohibited goods, be fined not less than three times the amount of the duty or K2,000 whichever is the lesser and not more than ten times the amount of the duty or K2,000 whichever is the greater and shall be liable to imprisonment for three years;

(*b*) in the case of prohibited goods, be fined not less than three times the value of the goods or K2,000 whichever is the lesser and not more than five times the value of the goods or K2,000 whichever is the greater and shall be liable to imprisonment for three years;

(*c*) in the case of an offence punishable under paragraphs (*a*) or (*b*), where such person has previously been convicted of such an offence the minimum fine shall be double that otherwise provided for;

(*d*) in the case of goods which are neither dutiable nor prohibited be liable to the penalties provided for in section 143.

(2) Notwithstanding any other provisions of the customs laws the amount of duty or the value of goods for the purposes of this section and of sections 143, 146 (5) and 162 may be determined by the Controller, and a certificate of such amount of duty or value under the hand of the Controller shall be *prima facie* evidence of the amount of duty or the value of such goods.

General penalty

143. Any person guilty of an offence against this Act for which no penalty is otherwise specifically provided shall be liable to a fine of K2,000 or to three times the value of the goods in respect of which the offence was committed, whichever is the greater, and to imprisonment for three years.

Offences cognizable

144. All offences under the customs laws shall be cognizable to the police.

PART XVIII

FORFEITURE, SEIZURE, EMBARGO AND ABANDONMENT

Goods liable to forfeiture

145.—(1) Any goods in respect of which an offence has been committed under the customs laws shall be liable to forfeiture.

(2) Any conveyance which has been used without lawful authority for the importation, landing, removal, conveyance, exportation or carriage coastwise or in transit of goods liable to forfeiture, shall be liable to forfeiture:

Provided that no conveyance engaged in any public service for the conveyance of passengers or goods and operated in accordance with a public timetable shall be liable to forfeiture except on the specific authority of the Minister.

(3) In addition to any other forfeiture under this section—

13 of 1973

(*a*) where any manufacturer of dutiable goods is guilty of an offence under the customs laws in respect of those goods, all goods in respect of which excise duty or surtax is payable or has been paid and all substances, spirits, mixtures or compounds used in the preparation of dutiable goods found in the possession of the manufacturer or on his premises, and all machinery, utensils and materials for the manufacture of such goods shall be liable to forfeiture;

(*b*) where any goods are liable to forfeiture, then the package, cask, receptacle or utensil in which such goods are contained, and all the contents of such package, cask, receptacle or utensil shall also be liable to forfeiture therewith; and

(*c*) any security retained by the Controller in respect of any goods or conveyance liable to forfeiture shall itself be liable to forfeiture.

Seizure of goods
5 of 1972

146.—(1) An officer or police officer may seize any goods or conveyance which he reasonably suspects may be liable to forfeiture.

(2) Where any goods or conveyance are seized under the customs laws, the proper officer shall, within 30 days of such seizure, give notice to the owner in writing of such seizure:

Provided that no notice shall be required where—

(i) within such period of 30 days either a person has been prosecuted for an offence by reason of which such goods or conveyance were seized or such offence has been dealt with under Part XIX; or

(ii) no owner can with reasonable diligence be found.

(3) Notice of seizure given to any person coming within the definition of owner in respect of the goods or conveyance seized shall be deemed to be notice to all persons coming within such definition.

(4) Any goods or conveyance which have been seized shall, as soon as convenient, be delivered into the care of the proper officer or, in the event of their being of such nature that they cannot be so delivered, the officer seizing such goods or conveyance may declare them as having been so delivered in the place where he found them.

(5) If any goods or conveyance which are liable to forfeiture cannot be found or recovered, the Controller, without delegation, may declare that the person from whom such goods or conveyance would have been seized shall deposit with the Controller a sum of money equal to the duty paid value of such goods or conveyance at that time and the Controller may recover such amount by civil

action in a court of competent jurisdiction. Any such amount so deposited or recovered shall be dealt with as if it were itself such seized goods or conveyance.

Detention and disposal of seized goods

147.—(1) Where any goods or conveyance are seized in accordance with the customs laws, then—

(*a*) they shall be restored immediately to the owner if proceedings for an offence in respect thereof are time-barred;

(*b*) if any person is prosecuted for an offence by reason of which such goods or conveyance were seized, such goods or conveyance shall be detained until the determination of such prosecution and thereupon dealt with in accordance with section 159;

(*c*) in any other case, such goods or conveyance shall be detained until 30 days after the date of the seizure or the giving of any required notice of seizure, whichever is the later, and, if no claim is made therefor in accordance with subsection (2), such goods or conveyance shall be forfeited:

Provided that where any goods are seized which are of a perishable nature or are animals, the Controller, without delegation, may direct that such goods be sold forthwith in such manner as he may deem fit and the net proceeds of such sale, after the deduction of the duty, if any, and the expenses of such sale, shall be retained and dealt with as if they were such seized goods.

(2) Where any goods or conveyance are seized in accordance with the customs laws and no proceedings have been instituted in respect of an offence by reason of which such goods or conveyance were seized, the owner thereof may claim such goods or conveyance within 30 days of the date of the seizure or of the giving of any required notice of seizure, whichever is the later, by notice of claim in writing to the Controller.

(3) The Controller may within three months of the date of seizure or of the giving of any notice of seizure, whichever is the later, permit any goods or conveyance which have been seized in accordance with the customs laws and for which a notice of claim in accordance with subsection (2) has been received by him—

(*a*) to be restored conditionally or unconditionally to the claimant; or

(*b*) to be delivered to the claimant upon the payment by him of any duty payable; or

(*c*) to be delivered to the claimant upon the giving by him of such security as the Controller may think appropriate for the payment of the full duty-paid value of such goods or conveyance in the event of their forfeiture, and upon compliance with and subject to such conditions as the Controller may impose.

(4) If, within 30 days after the making of a claim for any goods or conveyance in accordance with subsection (2), the Controller does not restore or deliver them to the claimant or delivers them upon the giving of security under subsection (3) (*c*), the claimant may, within three months of the date of seizure, or of the giving of any required notice of seizure, whichever is the later, institute proceedings for the recovery of such goods or conveyance or of any security given therefor, giving notice in writing to the Controller of the institution of such proceedings.

(5) Where a claimant does not institute proceedings in accordance with subsection (4) such goods or conveyance or any security given therefor shall be forfeited.

(6) Where a conveyance to be restored or delivered to the claimant under subsection (3) has a false bulkhead, false bow or stern, double side or bottom, or any secret or disguised place, adapted for the purpose of smuggling goods, the owner of such conveyance shall, as a condition of such restoration or delivery of the conveyance to him remove such false bulkhead, false bow or stern, double side or bottom or such secret or disguised place to the satisfaction of the Controller and if the owner refuses, fails or neglects to effect such removal within such reasonable period as the Controller may direct, the conveyance shall be forfeited.

Forfeited goods

148. Where any goods are forfeited under the customs laws such goods shall, without compensation, vest in the Government and may be sold, destroyed or otherwise disposed of as the Controller thinks fit. If the goods are sold the Controller may make such payments out of the proceeds of the sale as he thinks fit in respect of expenses incurred in the sale, carriage charges claimed by and due to any carrier, or warehouse rent, storage charges and porterage charges:

Provided that any claim for such payment shall be made in writing and shall be delivered to the Controller not later than six months after the sale of the goods.

Embargo on goods

149.—(1) Where an officer has reason to believe that an offence has been committed under the customs laws in respect of any goods which have been released from customs control and in respect of which any proceedings could be commenced under the customs laws, he may, instead of seizing such goods, place an embargo on them regardless of where or in whose possession such goods are found.

(2) Where an embargo has been placed on goods by an officer, that officer shall forthwith give notice to the owner in writing of such embargo.

(3) Notice of embargo given to any person coming within the definition of owner in respect of the goods upon which the

embargo has been placed shall be deemed to be notice to all persons coming within such definition.

(4) Except with the permission in writing of the proper officer no person shall remove or in any way deal with goods upon which embargo has been placed until the embargo has been withdrawn in writing by the proper officer.

Abandonment of goods

150. Where any goods are subject to customs control the Controller may, subject to such conditions as he may impose, permit the owner of such goods to abandon them to the Department and in that case the Controller shall, if so requested at the time, remit or refund the duty payable or paid on such goods, as the case may be. Upon such abandonment such goods shall, without compensation, vest in the Government and may, at the expense of the owner thereof, be sold, destroyed or otherwise disposed of in such manner as the Controller may direct:

Provided that this section shall not apply to goods which are seized or forfeited or which are placed under embargo under section 149, or in respect of which an offence has been committed.

Saving

151. For the avoidance of doubt, any action taken in accordance with this Part shall not—

(*a*) prevent or effect the institution of any proceedings or any action taken under any written law against any person from whom goods or any conveyance are liable to forfeiture or have been seized, or in respect of any such goods or conveyance;

(*b*) prevent the settlement of any case by the Controller under Part XX;

(*c*) affect liability for the payment of any duty in respect of goods seized or forfeited;

(*d*) entitle any person to claim any refund or remission of duty paid or payable in respect of goods seized or forfeited or otherwise dealt with under this Part; or

(*e*) authorize the sale or disposal of prohibited goods except in accordance with the written law under which they are so prohibited.

PART XIX

LEGAL PROCEEDINGS

Jurisdiction in respect of claims

152. Any civil proceedings under the customs laws relating to any claim to any goods which have been seized under the customs laws, and any claim to any duty, rent, charge, expense or other sum, payable under the customs laws, may be heard and determined without limit of amount before a court of a Resident Magistrate.

General immunity from legal proceedings

153. Except as otherwise specifically provided in the customs laws, no claim shall lie against the Government, the Department, the Controller, nor any officer for anything done in good faith under the powers conferred by the customs laws.

Actions by or against the Controller

154.—(1) Where under the provisions of the customs laws any proceedings may be brought by or against the Controller, then the Controller may sue or be sued by the name of the Controller of Customs and Excise, and may for all purposes be described by that name.

(2) Where any proceedings are brought against the Controller under the customs laws and judgment is given against the Controller then, if the court before which such proceedings are heard is satisfied that there were reasonable grounds for the action giving rise to the institution of the proceedings, the plaintiff shall be entitled to recover anything seized, or the value thereof, but shall not otherwise be entitled to any damages, and no costs shall be awarded to either party:

Provided that this subsection shall not apply to any action brought in accordance with sections 20 and 174.

(3) Except as provided in subsection (2), where any proceedings are brought by or against the Controller, costs may be awarded to or against the Controller.

(4) Where under the provisions of the customs laws any proceedings are brought by or against the Controller and—

(*a*) any sums or costs are recovered by the Controller, such sums or costs shall be credited to the revenue;

(*b*) any damages or costs are ordered to be paid by the Controller, such damages or costs shall be paid out of moneys appropriated for the administration of the Department and the Controller shall not be personally liable therefor.

Limitation of proceedings

155.—(1) Any proceedings for an offence against the customs laws may be commenced within two years of the date of the offence and the powers of seizure under section 146 may be exercised within two years of the date when the goods first became liable to seizure:

Provided that—

(i) in any case where fraud is a material element the said periods of two years shall be extended to five years; and

(ii) prohibited goods may be seized at any time.

(2) For the purposes of this section, the date when any goods are seized shall be deemed to be the date of commencement of any proceedings for an offence in respect of such goods.

156. In any proceedings under the customs laws—

Provisions relating to burden of proof

(*a*) it shall not, unless it is expressly so provided, be necessary to prove guilty knowledge;

(*b*) the burden of proving—

(i) the place of origin of any goods;

(ii) the payment of the proper duties;

(iii) lawful permission or authority; or

(iv) the lawful importation, exportation, carriage coastwise or in transit, loading, unloading, removal, possession, disposal, use or conveyance of goods,

shall be on the person prosecuted or on the claimant of any goods seized under the customs laws;

(*c*) the fact that security has been given for the payment of any duty or for the compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings were brought, shall not be a defence.

157. In any proceedings under the customs laws—

Provisions relating to evidence
25 of 1988
11 of 1989

(*a*) an averment—

(i) that the proceedings were instituted on the direction of the Controller;

(ii) that any person is or was an officer or is or was employed in the prevention of smuggling;

(iii) that any person is or was authorized or appointed to discharge or was engaged on the direction or concurrence of the Controller in the discharge of, any duty;

(iv) that any goods which were thrown overboard, staved, broken or destroyed were so dealt with in order to prevent or avoid seizure of those goods;

(v) that any act was done within the limits of any customs area or at, in or over any part of Malaŵi; or

(vi) that the Controller, or any other officer, is or is not satisfied as to any matter as to which he is required to be satisfied under the customs laws,

shall be *prima facie* evidence thereof;

(*b*) a certificate purpoting to be signed by a government analyst or a government chemist shall be receivable in evidence and shall be *prima facie* evidence of the matters recorded therein;

(*c*) any entry in any book or document required to be kept for the purposes of the customs laws, or any copy thereof certified under the hand of the Controller, shall be receivable in evidence by or on behalf of the Controller or the prosecutor and shall be *prima facie* evidence of the matters recorded therein;

(*d*) any certificate or copy of an official document purporting to be certified under the hand and seal or stamp of office of any public officer or of an officer of the customs and excise of any country shall be receivable in evidence and shall be *prima facie* evidence of the matters recorded therein;

(*e*) any invoice or other document submitted or used by any person for any purpose under the customs laws, and any copy thereof, may be produced as evidence by or on behalf of the Controller or the prosecution in any proceedings without calling the person who prepared or signed it;

(*f*) when any goods reasonably believed to be liable to forfeiture are seized, it shall be sufficient to open and examine 10 per cent only of each description of package or receptacle in which such goods are contained and, if necessary, to test only a representative sample of the contents thereof, chosen at random, and the court shall presume that the goods contained in the unopened packages and receptacles of the same description, and the balance of the contents when tested, are of the same nature, quantity and quality as those found in similar packages or receptacles which have not been opened or tested as the case may be;

25 of 1988

(*g*) a certificate signed by the Controller—

(i) that a person was or was not, at any date, registered under Part XIIA; or

(ii) that any return required by or under Part XIIA has not been made or had not been made at any specified date;

11 of 1989

(iii) that any surtax shown as due on any return or assessment made in pursuance of section 110L has not been paid,

shall be *prima facie* evidence thereof.

Provisions relating to witnesses

158.—(1) No witness on behalf of the Government or of the Controller in any proceedings under the customs laws shall be compelled to disclose the fact that he received any information relating to any customs or excise matter, or the nature of any such information, or the name of the person who gave any such information, or any matter which might lead to his discovery.

(2) No officer or police officer appearing as a witness in any proceedings under the customs laws shall be compelled to produce any report, or any information received by him in his official capacity.

Effect of conviction or acquittal on goods or conveyance liable to forfeiture

159.—(1) Where any person is prosecuted for any offence against the customs laws and any goods or any conveyance have been seized by reason of the commission of such offence, then, on the conviction of such person of such offence, such goods and conveyance shall without further order, be forfeited.

(2) If any goods or conveyance liable to forfeiture under section 145 cannot be found or recovered, the court convicting the offender may order him to pay to the Controller an amount equal to the duty-paid value of such goods or conveyance at the time of the offence.

(3) Where any person is prosecuted for any offence against the customs laws and goods have been seized under section 146, then on the acquittal of such person the court may order such goods either—

(*a*) to be released to the person from whom they were seized, or to the owner thereof, subject to payment of any duty payable and to such conditions as the court may impose; or

(*b*) to be forfeited where the court is satisfied that, notwithstanding such acquittal, an offence has been committed in respect of such goods,

but where the court does not at that time make such an order then such goods shall be released to the person from whom they were seized.

Proceedings for recovery of goods etc.

160. Where proceedings have been instituted pursuant to a notice under section 147 (4) for the recovery of such goods, conveyance or security, then—

(*a*) if the claimant fails to satisfy the court that such goods, conveyance or security were not liable to forfeiture under the customs laws, they shall be forfeited;

(*b*) if the claimant does so satisfy the court, such goods, conveyance or security shall be released to the claimant subject to payment of any duty payable and to such conditions as may be imposed:

Provided that a court shall not release such goods, conveyance or security to any claimant unless it is satisfied that the claimant is the owner thereof or, by reason of any interest therein is entitled to the possession thereof. If the court is not so satisfied, such goods, conveyance or security shall be forfeited as if no claim thereto had been made.

Innocent owners to be heard before forfeiture

161.—(1) Notwithstanding the provisions of sections 159 (1) and 160, where a conveyance is liable to forfeiture under section 145 (2) such conveyance shall not be forfeited—

(*a*) unless and until the owner of the conveyance (if he can with reasonable diligence be found) has been given an opportunity of being heard; and

(*b*) if the said owner satisfies the court that the offence in respect of which the conveyance was rendered liable to forfeiture was committed without his knowledge or consent, and that he was unable to prevent it.

(2) Notwithstanding the provisions of sections 159 (1) and 160, goods (other than prohibited goods), or a conveyance liable to forfeiture shall not be forfeited if the owner thereof satisfies the court that the offence in respect of which they were rendered liable to forfeiture was committed without his knowledge or consent and that he was unable to prevent it, or if such goods or conveyance were acquired by him after the commission of the said offence, that they were acquired for their true value and without knowledge that they were liable to forfeiture.

(3) For the purpose of subsections (1) and (2) " owner " shall not include the lessor or seller under a hire purchase agreement or an instalment sale agreement, or a principal acting through an authorized agent.

PART XX

SETTLEMENT OF CASES BY THE CONTROLLER

Settlement by agreement

162.—(1) Where any person in writing admits that he has committed an offence against the customs laws and agrees to pay any duty payable and a specified sum of money, not exceeding the amount of the fine to which he would have been liable if he had been prosecuted and convicted for the offence, the Controller may, without delegation, settle the case on such terms, or the Controller may order any goods liable to forfeiture in connection therewith to be forfeited.

(2) If criminal proceedings have been instituted against a person for an offence under the customs laws, the powers of settlement conferred by subsection (1) shall not be exercised without the prior approval of the Director of Public Prosecutions.

Orders of settlement

163. Where the Controller makes an order of settlement under this Part, then—

(*a*) such order shall be put into writing;

(*b*) such order shall specify the offence which the person committed and the penalty imposed by the Controller including the details and value of any goods forfeited;

(*c*) a copy of such order shall be given to the offender if he so requests;

(*d*) the offender shall not be liable thereafter to prosecution in respect of such offence and if any such prosecution is brought it shall be a good defence for the offender to prove that the offence with which he is charged has been settled in accordance with this Part;

(*e*) such order shall be final and not subject to appeal;

(*f*) such order may be enforced in the same manner as an order of a court of competent jurisdiction;

(*g*) the settlement shall not be treated as a conviction of an offence.

PART XXI

GENERAL

Declarations and signing of documents

164.—(1) Where in the customs laws any declaration is authorized or required to be made, then such declaration may, in addition to the provisions of any other written law, be made before the proper officer.

(2) Where in the customs laws any document is authorized or required to be signed in the presence of any particular officer, then if such document is signed in the presence of a witness who is approved by, and whose signature is known to, that particular officer, such document shall be deemed for the purposes of the customs laws to have been signed in the presence of that particular officer.

Invalid declaration

165.—(1) A declaration, other than a declaration in respect of a provisional entry under section 34, which contains any omission, inconsistency, error or misrepresentation shall be invalid whether or not such declaration has been accepted by an officer or the goods declared therein entered:

Provided that such invalidity shall not affect the use of such declaration as evidence of the commission of any offence under the customs laws.

(2) An invalid declaration shall be validated by the person making such declaration in such manner and within such period as may be prescribed.

(3) Any goods while invalidly declared shall be deemed to be uncustomed goods.

Translation of foreign documents

166. Where any document written in a language other than English is presented to any officer for any purpose connected with the customs laws, such officer may require a translation into English to be made, at the expense of the owner or person presenting such document, by such person as the Controller may approve.

Persons carrying on business to keep proper records

167. Every person carrying on any business which involves handling or dealing with goods shall keep or cause to be kept within Malawi, in the English language, reasonable and proper records and accounts in indelible writing of all his transactions, to the satisfaction of the Controller. Every such person shall, if so required at any time within a period of two years after the date of the importation or purchase of any goods, produce any bills of lading, rail notes, invoices and all other documents and books containing any particulars regarding those goods, and shall allow such documents and books at all reasonable times within such period to be open for inspection by an officer in the course of his duty.

Operations in respect of goods subject to customs control

168. Subject to such conditions as he may impose and to the giving of such security as he may think appropriate, the proper officer, in respect of any goods subject to customs control, may permit—

(*a*) such goods to be packed, skipped, bulked, sorted, separated, put into lots, repacked or altered, in a customs area;

(*b*) such arrangements to be made as may be necessary for the preservation of such goods or for the sale, exportation or other disposal thereof in accordance with the customs laws;

(*c*) the removal of such goods from a customs area, without entry or the payment of duty, for such purposes and for such period and in such quantities as he may think fit.

Transfer of ownership

169. The owner of any goods subject to customs control may transfer the ownership to any other person who may lawfully own such goods, but the proper officer may refuse to recognize any such transfer of ownership unless notice thereof has been given to him, prior to the transfer, by the owner.

Wrecked, abandoned, etc. conveyances

170.—(1) Where any conveyance, subject to customs control, is lost, stranded, wrecked or abandoned or is compelled to land or stop within Malawi due to accident, stress of weather or other unavoidable cause, the owner, or the master or person in charge of such conveyance shall—

(*a*) with all reasonable speed report such occurrence to the nearest officer, police officer or administrative officer; and

(*b*) produce any relevant book or document and answer fully and truthfully any relevant question as may be required or put to him by an officer.

(2) Neither the owner nor the master or person in charge shall cause or permit any goods to be removed further from the vicinity of such conveyance than is necessary for the health or safety of persons or the safety of the conveyance or goods, without the consent of the officer to whom report is made under subsection (1) and shall not, save for reasons of health or safety or in order to make such report, cause or permit any person to leave the vicinity of such conveyance without the consent of such officer.

Uncustomed flotsam, jetsam and wrecks

171.—(1) Any person who finds or has in his possession any uncustomed flotsam or jetsam or any uncustomed portions of a lost, stranded, wrecked or abandoned conveyance or the cargo, stores or baggage thereof shall with all reasonable speed give notice thereof to the nearest officer, police officer or administrative officer and shall, if so required, cause or permit such goods to be delivered to such officer, police officer or administrative officer.

(2) No person shall, without the permission of the proper officer, remove or alter in quantity or quality any goods subject to the provisions of subsection (1) unless it is necessary for the preservation or safe keeping of such goods.

Power of Controller in special cases

172. Notwithstanding any provisions of the customs laws to the contrary, the Controller may, in order to meet the exigencies of any special case—

(*a*) permit any goods to be loaded on to, or unloaded and removed from, any conveyance at such times and places, and under such conditions, as he may either generally or in any particular case direct;

(*b*) permit any goods to be entered, and the report or clearance of any conveyance to be made, in such form and manner, and by such person, as he may either generally or in any particular case direct.

173. The Controller may, with the approval of the Minister, offer and order such rewards as he may think fit to be paid to any officer or other person for services rendered in connection with the detection of smuggling or any other offence against the customs laws, or in connection with any seizure made under the customs laws. Rewards

174. Except as otherwise specifically provided in the customs laws, all handling, storage and transportation of goods for the purposes of the customs laws shall be performed at the risk and expense of the owner of such goods: Handling etc. of goods, at risk and expense of owner

Provided that an action shall lie against the Controller for any loss or damage to goods or additional expense caused by the gross negligence or wilful misconduct of an officer acting or purporting to act in his official capacity.

175. The Minister may make regulations prescribing all matters which by this Act are required to be or may be prescribed (except as otherwise provided under section 83) or which, in his opinion, are necessary or convenient for the better carrying out or giving effect to the provisions of this Act, and without prejudice to the generality of the foregoing any regulations made under this section may provide for fees or other charges in respect of any act done or service rendered by any officer. Regulations

SCHEDULE (SECTION 111)

VALUE OF IMPORTED GOODS

1.—(*a*) The value of any imported goods shall be taken to be the normal price, that is to say, the price which they would fetch at the time when the duty becomes payable, or in the case of warehoused goods, at the time of their entry for warehousing, on a sale in the open market between a buyer and a seller independent of each other.

(*b*) the normal price of any imported goods shall be determined on the following assumptions—

(i) that the goods are delivered to the buyer at the port or place of introduction into Malawi;

(ii) that the seller bears all costs, charges and expenses incidental to the sale and to the delivery of the goods at the port or place of introduction, which are hence included in the normal price;

(iii) that the buyer bears all duties or taxes applicable in Malawi, which are hence not included in the normal price.

2.—(*a*) A sale in the open market between a buyer and a seller independent of each other pre-supposes—

(i) that the price is the sole consideration;

(ii) that the price is not influenced by any commercial, financial or other relationship, whether by contract or otherwise between the seller or any person associated in business with him and the buyer or any person associated in business with him, other than the relationship created by the sale itself;

(iii) that no part of the proceeds of any subsequent resale, other disposal or use of the goods will accrue, either directly or indirectly, to the seller or any person associated in business with him.

(*b*) Two persons shall be deemed to be associated in business with one another, if, whether directly or indirectly, either of them has an interest in the business or property of the other or both have a common interest in any business or property or some third person has an interest in the business or property of both of them.

3. When the goods to be valued—

(i) are manufactured in accordance with any patented invention or are goods to which any protected design has been applied; or

(ii) are imported under a foreign trade mark; or

(iii) are imported for sale, other disposal or use under a foreign trade mark,

the normal price shall be determined on the assumption that it includes the value of the right to use the patent, design or trade mark in respect of the goods.

4. For the purposes of paragraph 3, the expression "trade mark" includes a trade name and style, and a trade mark shall be treated as a foreign trade mark if it is the mark of—

(i) any person by whom the goods to be valued have been grown, produced, manufactured, offered for sale or otherwise dealt with outside Malawi; or

(ii) any person associated in business with any person referred to in (i) above; or

(iii) any person whose rights in the trade mark are restricted by an agreement with any person referred to in (i) or (ii) above.

5. In order to arrive at the assumed costs, charges and expenses as set out in paragraph 1 (*b*) (ii), the Controller may accept such deduction from the actual cost of the delivery of the goods to any other place in Malawi as he may consider equitable.

6. When the Controller is satisfied that documentary evidence relating to the clearance of goods through a foreign port of arrival in Africa cannot reasonably be expected to be available at the time of duty payment, he may, at the request of the importer, determine the costs, charges and expenses set out in paragraph 1 (*b*) (ii) and such determination in any particular case shall not be voided if the actual costs, charges and expenses are subsequently discovered to be greater or lesser.

SUBSIDIARY LEGISLATION

CUSTOMS AND EXCISE REGULATIONS

ARRANGEMENT OF REGULATIONS

PART VIII

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PART XII

DUTIES, REBATES, REFUNDS, ETC.

CUSTOMS AND EXCISE REGULATIONS

under ss. 63, 85 *and* 175

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62/1984
31/1986
84/1986
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101/1986
28/1987
97/1987
135/1987
25/1989
37/1989
80/1989
92/1989

Citation

1. These Regulations may be cited as the Customs and Excise Regulations.

Interpretation

2. In these Regulations unless the context otherwise requires—

"absolute alcohol" means one hundred *per centum* of ethyl alcohol by volume;

G.N. 25/1989 "carrier" includes the master of a vessel and the person in charge of a vehicle;

"content" means the capacity of a cask, drum or similar container;

"customs tariff" means the customs tariff prescribed or deemed to be prescribed under section 83 of the Act;

"degree of alcohol" in relation to liquids containing ethyl alcohol, means the volume of alcohol content as ascertained by the Gay-Lussac's hydrometer;

"denatured" in relation to spirits means mixed to the satisfaction of the Controller with some other substance so as to render the mixture unfit for drinking;

"ex" immediately preceding a section, chapter, heading or item number of a tariff means that the goods referred to form only part of the goods classified under that section, chapter, heading or item in that tariff;

"excise tariff" means the excise tariff prescribed or deemed to be prescribed under section 83 of the Act;

"feints" means any liquid which, in the course of distillation, re-distillation or rectification is conveyed to a feints receiver or a feints vessel entered for use as such in the appropriate entry of premises;

"form" means the appropriate form specified in the First Schedule;

"frontier road or waterway" means any part of the length of a road or waterway which forms part of a boundary with a foreign country or follows such boundary in generally close proximity thereto and includes the whole length of any section of such road or waterway from the place where the line of such road or waterway first begins to follow or be part of the boundary to the place where the line of such road or waterway departs from the boundary:

Provided that "waterway" shall not include Lake Malaŵi;

"licensee"—

(*a*) in relation to a bonded warehouse means the holder of the licence for that bonded warehouse;

(*b*) in relation to entered premises means the holder of the excise licence for those premises;

"hl" means hectolitre;

"kg" means kilogram;

"l" means litre;

"laa" means litres of absolute alcohol;

"low-wines" means spirits of first extraction by a single still and conveyed into a low-wines receiver;

"m^2" means square metres;

"methylated" means denature by any prescribed method;

"normal station" in relation to an officer means the customs office or customs area to which such officer is assigned by the Controller;

"rebate" means a reduction of duty, or freedom from duty, in accordance with the Seventh Schedule or the Eighth Schedule;

"registered person" means a person registered or deemed to be registered under regulation 132;

"schedule service" means any public service for the conveyance of passengers and their effects operated in accordance with a timetable, two copies of which, and of any amendments made thereto, shall be lodged not less than 10 days in advance with the Controller;

"specified form" means any form specified or approved in accordance with Part I, or any variation thereof or substitute therefor, directed or authorized by the Controller under regulation 8;

"tonne" means a metric tonne of one thousand kilograms;

"wash" means the liquid from any substance prepared for distillation after fermentation has commenced;

"working day" means any day except a Sunday, Saturday or public holiday;

"wort" means any liquid substance containing saccharine matter before fermentation has commenced;

"%" means *per centum ad valorem.*

PART I

FORMS

Forms

3. Subject to regulation 8 the forms to be used for the transaction of business with the Department shall be those specified in the First Schedule.

Specimens to be available

4. Specimen copies of all specified forms shall be available for inspection on request being made to the Controller.

Persons to supply forms at own expense

5. With the exception of forms numbered 1, 31, 47, 48, 49, 50, 51 and 52, all persons transacting business with the Department shall provide the specified forms at their own expense.

Form 49

6. No person other than the Government Printer shall print or reproduce form No. 49.

7. All persons required to complete any specified form shall do so fully, legibly and indelibly and shall submit as many completed copies of each form as the proper officer may require.

Completion and legibility of forms

8. Notwithstanding any other provision in these Regulations the Controller may—

Controller may vary, substitute, authorize or specify forms

(*a*) direct that some other form specified by him may be used and accepted in lieu of any form required by these Regulations, and he may direct that such other forms shall be used only in respect of particular transactions or purposes or kinds of transactions or purposes;

(*b*) authorize such minor variations from the specified forms as he considers expedient;

(*c*) himself specify or approve forms, certificates and returns for the purposes of the customs laws in cases where no such form, certificate or return is already prescribed in those laws.

PART II

PORTS, ETC.

Ports

9.—(1) The places specified in Part I of the Second Schedule are appointed to be ports for the declarations in respect of vehicles other than trains, arriving from or departing to a foreign port by land transportation and of goods so imported or to be so exported.

(2) The places specified in column 1 of Part 2 of the Second Schedule are appointed to be ports for the declarations in respect of trains arriving from or departing to a foreign port and of goods carried or to be carried thereon:

Provided that in respect of goods consigned on importation to or loaded for exportation at places specified in column 2, the customs office at the port listed in column 1 opposite thereto or such other place as the Controller may direct shall be the customs office at which such declaration shall be made.

(3) The places specified in Part 3 of the Second Schedule are appointed to be ports for the declarations in respect of vessels arriving from or departing to a foreign port and of goods imported or to be exported by water transportation.

(4) The places specified in Part 4 of the Second Schedule are appointed to be ports for the declarations in respect of vessels arriving from or departing to a foreign port and of the goods carried or to be carried thereon during such times as a vessel carrying an officer is at such places.

(5) The places specified in Part 5 of the Second Schedule are appointed to be ports for the declarations in respect of vehicles and goods provided that report for customs clearance is made to the nearest administrative officer or police post within 24 hours of arrival or immediately prior to departure.

Customs airports

10. The places specified in the Third Schedule are appointed to be customs airports and ports for the declarations in respect of aircraft arriving from or departing to a foreign port and of the goods carried or to be carried thereon.

Customs offices

11. The customs offices at the ports specified in the Fourth Schedule are appointed for the collection of revenue, the declarations of persons, conveyances and goods and the general administration of the provisions of the Act under the general or particular control of the Controller.

Frontier roads and waterways

12. No goods shall be imported from any foreign port on to any frontier road or waterway unless the importation thereof shall have been specifically and previously authorized in writing by the Controller or by a proper officer; such authorization of importation shall be carried on the conveyance concerned and shall specify the route or routes to be taken between the place of importation of the goods or conveyance and the customs office where the declaration in respect of such goods or conveyance is to be made within any time limit specified in the written authorization of importation.

PART III

HOURS OF ATTENDANCE, ETC.

Hours of general attendance

13.—(1) Subject to the provisions of the customs laws the hours of general attendance of officers at customs offices for the service of the public shall be on working days only and shall be those set out in the Fifth Schedule.

(2) The Controller may by notice exhibited at any port vary the hours of general attendance of officers at such port in order to meet the convenience of the public or the exigencies of the Department.

Extra attendance

14.—(1) Attendance by officers for the convenience of the public outside the limits of their normal stations or at customs offices outside the hours of general attendance shall be deemed to be extra attendance and shall be given only on prior application by the person requesting the attendance.

(2) The proper officer may require a request for extra attendance to be made in form No. 8 and may determine the number of officers deemed necessary for such attendance. The grant of such request shall not—

(*a*) in the case of any person not conveying merchandise arriving or departing overland (other than by train) or by inland or territorial waters, be refused by the proper officer;

(*b*) in any other case, be unreasonably refused by the proper officer.

(3) Applications for extra attendance shall not be required in respect of scheduled services and such persons as the Controller may direct.

(4) The proper officer may, as a condition for the grant of an application for extra attendance—

(*a*) require prior payment of the prescribed fees or security therefor;

(*b*) in respect of attendance outside the limits of an officer's normal station, require the applicant to provide the necessary transportation and accommodation for such officer or such travelling and other expenses for such officer at current Government rates as the proper officer may consider reasonable.

15.—(1) The following fees shall be payable by persons requesting the extra attendance of officers— Fees for extra attendance G.N. 63/1983

(*a*) for the clearance of road vehicles and of the goods carried thereon at the places specified in Part I of the Second Schedule—K3.00 per vehicle;

(*b*) for other attendance, K6.00 per hour in respect of each officer giving the attendance:

Provided that no fees shall be payable in respect of—

(i) the clearance of conveyances engaged in scheduled services and of the travellers and their accompanied baggage carried or to be carried thereon;

(ii) privately owned passenger vehicles not carrying merchandise;

(iii) the examination and assessment of air-freight in accordance with regulation 34;

(iv) diplomatic personnel; and

(v) such other attendance as the Controller may direct.

(2) For the purposes of subregulation (1) (*b*) any part of an hour shall count as an hour.

(3) In respect of extra attendance by an officer outside the limits of his normal station the time to be charged shall be the time of necessary absence from his station for the service requested.

(4) The applicant for the extra attendance of officers shall, in addition to the fees for the services of such officers pay fees at the rate of K6.00 per hour for such supervisory visits as the proper officer may deem necessary.

(5) No fee shall be charged for extra attendance if the service for which extra attendance is given commences during the hours of general attendance and such extra attendance does not exceed half an hour.

PART IV

IMPORTATION

Declarations of aircraft, vessels and vehicles

16. The declarations required by sections 24 and 28 of the Act shall be made—

(*a*) in respect of road vehicles in form No. 1;

(*b*) in respect of aircraft in form No. 2;

(*c*) in respect of vessels in form No. 3:

Provided that the Controller may authorize the proper officer to dispense with such forms and to accept such declarations in such other manner as he may specify.

Documents to be produced with declarations

17. The following documents, with as many copies as the proper officer may require, shall be produced with, and shall form part of a declaration made under regulation 16—

(*a*) in respect of road vehicles, a complete list of the goods carried and, if appropriate, copies of all waybills and consignment notes;

(*b*) in respect of aircraft and vessels—

(i) manifests of the cargo on board which, if required by the proper officer in respect of aircraft, shall be signed by the person authorized to sign such manifests at the foreign port from which the aircraft departed for Malaŵi;

(ii) if required by the proper officer, lists of the passengers and crew and of any other goods on board whether such goods are stores, baggage or the personal property or in the possession of any crew or passenger;

(iii) if required by the proper officer, the clearance, if any, from the last foreign port from which the aircraft or vessel has arrived;

(*c*) in respect of aircraft, if required by the proper officer, the journey log book.

Documents to be produced in respect of trains

18. Upon the arrival at any port of any train carrying unentered imported goods the station master or other person in charge of the railway station or train shall deliver to the proper officer—

(*a*) copies of all invoices, waybills or other documents received by him and relating to the goods carried on that train and required to be entered at that port;

(*b*) copies of all delivery and advice notes relating to the goods required to be entered at that port;

(*c*) if required by the proper officer, lists of all goods carried on the train other than cargo;

(*d*) advices of all goods delivered to licensed private sidings.

Documents to be produced by owner of licensed private siding

19. Where any unentered imported goods are received at a licensed private siding, the owner or occupier of such siding shall, if so required by the Controller and within such time after the receipt of such goods as the Controller may direct, submit to the proper officer lists containing particulars of all such goods.

Wrecked or abandoned aircraft, etc. and wrecks

20. Upon receipt of a report in accordance with section 170 or section 171 of the Act, the police or administrative officer concerned shall make such arrangements as are in his power to secure the revenue and shall forthwith report the facts to an officer and carry out such instructions concerning the matter as that officer may give.

Declarations of persons

21. The declaration required under section 29 of the Act by a person arriving from a foreign port shall be either verbal or in form No. 47, or both, as the officer may direct.

Discharge of vessels

22. Except with the permission of the proper officer no goods shall be discharged from a vessel except between sunrise and sunset.

Goods short or in excess of declarations

23. As soon as the discharge of a conveyance is complete the owner shall, if so required by the proper officer deliver, to the proper officer a statement of any packages declared for discharge at that port but not discharged or discharged but not declared for such discharge.

Period allowed for entry of goods at importation

24.—(1) Goods removed to a private licensed siding under the provisions of section 10 of the Act shall be entered within 10 days of the date of importation.

(2) Other goods shall be entered within 1 month of the date of importation.

(3) The proper officer may allow such extensions of the periods specified in subregulations (1) and (2) as he considers expedient.

Retention of documents

25. The proper officer may retain any document submitted in support of any declaration but, in his discretion, may either supply the owner with a certified true copy thereof or may himself accept such certified true copy if the owner particularly requests the return of the original.

Entry for consumption at importation

26. Save as otherwise provided in the customs laws entry of goods for consumption at importation shall be effected—

(*a*) in the case of non-merchandise imported in the baggage of travellers by the making of the declarations required under regulation 21 supported by such evidence of the nature, quantity, origin and value of the goods as the proper officer may require and the payment to such officer of such duty as is due on the goods;

(*b*) in the case of goods to be entered under industrial rebate, by the completion and submission to the proper officer of a declaration in form No. 82 supported by such invoices and other documents as the proper officer may require and the payment to that officer of such duty as is due on the goods;

(*c*) in the case of—

(i) merchandise of a value not exceeding K3.00; and

(ii) non-merchandise other than that contained in traveller's baggage,

by the submission to the proper officer of proper invoices or such other evidence as to the nature, quantity, origin and value of the goods as such officer may accept and the payment to that officer of such duty as is due on the goods:

Provided that this paragraph shall not apply to goods to be entered under industrial rebate;

(*d*) in the case of goods imported after temporary exportation in such manner as the Controller may direct;

(*e*) in the case of goods to be entered provisionally under section 34 of the Act by the completion and submission to the proper officer of a declaration in form No. 21 supported by such documents as the proper officer may require and the payment to

that officer of the estimated duty and such further sum as he thinks fit;

(*f*) in the case of other goods, by the completion and submission to the proper officer of a declaration in form No. 21 supported by such invoices and other documents as the proper officer may require and the payment to that officer of such duty as is due on the goods.

27. Entry for the warehousing of imported goods shall be effected by the completion and submission to the proper officer of a declaration in form No. 24 supported by such other documents as the proper officer may require. Entry for warehousing

28. Entry of goods for temporary importation shall be effected— Entry for temporary importation

(*a*) in the case of goods enumerated in any document issued in pursuance of any international convention concerning temporary importation to which Malawi has acceded, by the submission to the proper officer of that document duly completed;

(*b*) in the case of travellers' samples not dealt with under subsection (*a*) by the completion and submission to the proper officer of lists in duplicate of the goods concerned and by the giving of such security for their due exportation as the proper officer may require;

(*c*) in the case of the effects of *bona fide* tourists by a verbal declaration or a declaration in form No. 47, or both, as the proper officer may require, and by the giving of such security for their due exportation as he deems necessary;

(*d*) in the case of merchandise allowed to be entered for temporary importation by the Controller and not entered in accordance with subsection (*a*), by the completion and submission to the proper officer of a declaration in form No. 21 supported by such documents as the proper officer may require and by the giving of such security for the due exportation of the goods as the Controller may direct;

(*e*) in the case of other goods, in such manner as the Controller may direct.

29. Entry for goods in transit shall be effected— Entry for transit G.N. 25/1989

(*a*) in the case of air and rail traffic, by the completion and submission to the proper officer of a declaration in Form No. 30 supported by such documents and by the giving of such security for the due exportation of the goods as the proper officer may require;

(*b*) in the case of road traffic, by the completion and submission to the proper officer of a declaration in Form RCTD

supported by such documents and by the giving of such security for the due exportation of the goods as the proper officer may require:

Provided that the Controller may allow entry in such other manner as he may approve in relation to particular parts of Malawi or to particular types of traffic.

Entry for use as stores

30. Entry for goods to be removed directly upon importation to an aircraft or vessel for use as stores shall be effected by the completion and submission to the proper officer of a declaration in form No. 30 and by the giving of such security for the due exportation of the goods as the proper officer may require. The provisions of regulation 88 shall apply to goods entered under this regulation.

Security for production of documents

31. If an importer is unable, when effecting entry of his goods, to present to the proper officer invoices relating to the goods, or any other documents which may be required to be produced in accordance with these Regulations, or if an invoice or other document submitted to the proper officer is incomplete or fails to disclose all the information which that officer may require, the officer may, pending the production of proper invoices or other documents, accept security sufficient to safeguard the revenue and shall, thereafter, allow entry of the goods to be made.

Goods imported by post

32.—(1) All imported postal articles containing goods shall be made available to an officer for examination and assessment of duty at such places as may be agreed between the Controller and the Postmaster-General.

(2)—(*a*) The officer may require the importer to make such declarations as he considers necessary in order to assist him in assessing the duty on any imported postal article.

(*b*) If the importer wishes the goods to be warehoused without payment of duty or to be delivered for transit or to be entered under industrial rebate, or if the officer considers it necessary for the goods to be entered, the importer shall enter them in the prescribed manner.

(3) The officer shall record on a form or label pertaining to each consignment of packages containing goods—

(*a*) in the case of goods entered in accordance with sub-regulation (2) (*b*) the number and date of the relative entry;

(*b*) in other cases particulars of the assessment of the duty payable on the goods:

Provided that the Controller may dispense with the completion of such form or label in respect of goods not liable to duty and of small value.

(4) With the exception of postal articles required to be detained by the Department, postal articles which have been examined and assessed by an officer, or which have been entered in accordance with subregulation (2) (*b*) shall be released to the postal authorities

who shall be responsible for their delivery and for the collection of duty on the goods in such parcels as has been assessed by an officer.

(5) All duties collected by postal officials on goods imported by post shall be paid to the Controller in such manner as may be agreed upon by the Controller and the Postmaster-General.

(6) The correction of any assessment of duty on goods imported by post, or of the particulars recorded by the officer on the form or label mentioned in subsection (3), shall be effected in such manner as the Controller may direct.

33.—(1) Any person wishing to be licensed as an air-freight licensee in accordance with section 10 of the Act shall make written application to the Controller and shall furnish such information in respect of the application as the Controller may require. Air-freight licensees

(2) No goods shall be delivered by an air-freight licensee until the duties thereon have been paid and the requirements of the Act have been satisfied.

(3) Where the Controller revokes or refuses to renew an air-freight licence, any goods subject to customs control in the licensee's custody at the time of revocation or non-renewal shall be removed to a customs warehouse or other place authorized by the proper officer and all duties outstanding shall be paid to the proper officer on demand.

(4) Cargo imported by air-freight licensees shall be dealt with in accordance with the provisions of regulation 34.

34.—(1) All cargo imported by air-freight licensees shall be held by the licensee in a temporary store and shall be made available to an officer for examination and assessment of duty, if any. Cargo imported by air-freight licensees

(2) (*a*) The officer may require the importer to make such declarations as he considers necessary in order to assist him in assessing the duty on any goods imported as air-freight.

(*b*) If the importer wishes the goods to be warehoused without payment of duty or to be delivered for transit or to be entered under industrial rebate, or if an officer considers it necessary for the goods to be entered the importer shall enter them in the prescribed manner.

(3) The officer shall record on a form or label pertaining to each consignment of goods dealt with under this regulation—

(*a*) in the case of goods entered in accordance with subregulation (2) (*b*), the number and date of the entry;

(*b*) in the case of other goods, particulars of the assessment of the duty payable on the goods:

Provided that the Controller may dispense with the completion of such form or label in respect of goods not liable to duty and of small value.

(4) With the exception of packages required to be detained by the Department packages which have been examined and assessed by an officer, or which have been entered in accordance with subregulation (2), shall be released to the licensee who shall be responsible for their delivery and for the collection of duty on the goods in such packages as has been assessed by an officer.

(5) All packages released in accordance with subregulation (4) and all duties due thereon shall be accounted for by the licensee in such manner as the Controller may require and such duties shall be paid to the Controller within such period as he may specify.

(6) The correction of any assessment of duty on goods imported as freight in aircraft or of the particulars recorded by the officer on the form or label mentioned in subregulation (3) shall be effected in such manner as the Controller may direct.

(7) Any dutiable goods dealt with under the provisions of this regulation and on which the duty has not been paid which are not delivered in accordance with subregulation (4) within 10 days after the date on which duty was assessed shall be removed to a customs warehouse and there dealt with under the provisions of Part V of the Act.

Provisional declaration

35. A provisional entry made under section 34 of the Act shall be made in form No. 21 supported by such documents as are available in respect of the goods.

Supplementary declaration

36. A supplementary declaration made in accordance with section 34 of the Act shall be made in form No. 23.

Authority for delivery and removal

37. Save as otherwise provided in the customs laws no goods which have been entered in accordance with regulations 26, 27, 28, 29 and 30 shall be delivered or removed from a customs area until such delivery or removal has been authorized by an officer by the impression of an official customs stamp over his signature on the waybill, consignment note, advice note or other document issued by the carrier in relation to the goods or by such other method as the Controller may direct.

38.—(1) The Controller may authorize, subject to such conditions as he considers proper, the onward carriage of unentered goods imported by road to a port other than the port of importation. The goods shall be conveyed direct to the other port by such routes as the Controller may specify and upon arrival at such port shall be deposited in such customs area or other place as the proper officer may direct and shall not be removed therefrom except with the permission of the proper officer. Onward carriage of unentered imported goods

(2) A carrier or importer seeking authority for the onward carriage of unentered goods imported by road to a port other than the port of importation shall complete the appropriate portion of form No. 1 and one copy of such completed form, when signed by an officer and returned to the carrier or importer shall, subject to such conditions as may be imposed by the proper officer, constitute the authority for such onward carriage.

PART V

CUSTOMS WAREHOUSES

39.—(1) Subject to the provisions of this regulation, rent on goods placed in a customs warehouse shall be charged at the following rates— Customs warehouse rent G.N. 156/1977

		K	t
for the first week or part thereof ..	.. per tonne	2	50
for the second week or part thereof	.. per tonne	3	00
for the third week or part thereof	.. per tonne	3	50
for the fourth week or part thereof	.. per tonne	4	00
for the fifth week or part thereof and for each succeeding week or part thereof	.. per tonne	4	50.

(2) For the purpose of this regulation, a ton shall be deemed to be 1,000 kg., 1 cubic metre or 1,000 litres, whichever occupies the least space.

(3) If goods placed in a customs warehouse are less than one tonne, proportions of the rates set out in subregulation (1) shall be paid as follows—

(*a*) one-quarter of a tonne or less shall be charged as one quarter of a tonne;

(*b*) more than one-quarter of a tonne but not exceeding half a tonne shall be charged as half a tonne;

(*c*) more than half a tonne but not exceeding three-quarters of a tonne shall be charged as three-quarters of a tonne; and

(*d*) more than three-quarters of a tonne but less than one tonne shall be charged as one tonne,

but the minimum amount to be paid on any goods shall not be less than one Kwacha.

(4) If goods placed in a customs warehouse are more than one tonne but not an exact number of tonnes the residual fraction of a tonne shall be deemed to be one tonne for the assessment of rent.

(5) Rent shall be charged from the date on which the first part of any goods is placed in a customs warehouse up to and including the date of final delivery thereof, or the date of sale, as the case may be.

Receipt for goods received

40. At the request of the owner of the goods the officer in charge of the customs warehouse shall give a receipt showing the number and distinguishing marks of packages deposited therein.

Entry of goods in customs warehouse

41. The entry of goods in a customs warehouse shall be effected in the manner prescribed in regulations 26, 27, 28, 29 or 30 according to the purpose for which they are entered, together with the payment of such expenses, rents, carriage and other charges as are due.

Application for proceeds of sale

42. Any person wishing to claim any part of the proceeds of the sale of goods sold in accordance with section 38 or 39 of the Act shall make application in writing to the proper officer and shall produce to that officer such proof of his entitlement to that part of the proceeds which he claims and such other relevant documents as the proper officer may require.

PART VI

Bonded Warehouses

Application for licences

43. An applicant for a licence for a bonded warehouse shall apply in writing to the Controller and shall supply such plans of the warehouse and such other information as the Controller may require.

Considerations prior to issue of licence

44. In considering an application submitted under regulation 43, the Controller shall, in particular, have regard to—

(*a*) the financial standing of the applicant;

(*b*) the amount of revenue involved in the goods proposed to be warehoused;

(*c*) the situation of the proposed warehouse;

(*d*) the security arrangements at the proposed warehouse; and

(*e*) the bonded warehouse facilities already available to the public in the area,

and if he is satisfied that it is in the public interest that the licence should be issued he shall call upon the applicant to submit a bond in such sum as the Controller deems appropriate.

45. If he is satisfied in accordance with regulation 44, and upon receipt of the completed bond and the prescribed fee, the Controller shall issue the licence. Issue of licence

46. Licences issued under regulation 45 shall be prominently displayed in the bonded warehouses to which they refer. Licences to be displayed

47. Any vat, tank or similar container used in a bonded warehouse for the storage or manipulation of liquids shall be marked, numbered and calibrated to the satisfaction of the Controller, and the licensee shall deliver to the Controller such copies of the calibration tables as he may require: Marking and calibration of vats, etc.

Provided that if the Controller directs that an officer calibrate or gauge any such container then such reasonable calibration or gauge shall take precedence over any calibration tables supplied by the licensee.

48. The licensee shall give a receipt to the proper officer in form No. 26 for all goods placed in the bonded warehouse. Receipt for goods warehoused

49. If the ownership of any goods in a bonded warehouse changes the licensee shall forthwith advise the proper officer of the name of the new owner and, in respect of goods in a private bonded warehouse, shall cause them to be entered and removed in accordance with section 47 of the Act. Transfer of ownership of goods in warehouse

50. The date of warehousing, and in the case of a public bonded warehouse, the name of the owner or importer, shall be clearly marked on each consignment of goods warehoused. Goods in warehouse to be marked

51. Goods of an inflammable or dangerous nature or goods likely to cause damage to other goods shall not be kept in a bonded warehouse containing other goods unless segregated to the satisfaction of the proper officer. Dangerous goods

52. Naked lights shall not be allowed in bonded warehouses except in emergency or under the authority of the proper officer. Naked lights

53. Except with the authority and in the presence of an officer, public sales shall not be held in a bonded warehouse. Public sales

54. Save as permitted by an officer goods in a bonded warehouse shall not be examined, opened or altered except in case of emergency, when the licensee shall immediately report the occurrence to the nearest available officer. Manipulation of goods

55. When the Controller has, as a condition of the issue of a licence, directed that only certain goods, or certain classes of goods, shall be stored in a bonded warehouse then only those goods, and no others shall be stored therein: Goods to be stored in bonded warehouse

Provided that if the licensee desires to extend the range of goods for which his warehouse is licensed then such extension may be permitted by the Controller upon written application.

Warehousing of goods

56. Save as otherwise provided in the customs laws—

(*a*) no goods shall be deposited in a bonded warehouse unless such goods are entered for that purpose;

(*b*) no goods entered for warehousing shall be deposited and stored except in the bonded warehouse for which they are entered;

(*c*) all goods entered for warehousing shall be deposited without delay in the warehouse for which they are entered.

Losses in transit

57. Subject to any allowable deficiencies, the duty on any losses which occur during the transportation of goods to a bonded warehouse or between bonded warehouses shall be paid forthwith by the owner of the goods, who shall submit to the proper officer a declaration in form No. 32 or form No. 39. whichever is appropriate.

Free goods deposited in warehouse

58. If for any reason a licensee wishes non-dutiable goods to be deposited in his bonded warehouse the Controller may in his discretion allow such deposit subject to such conditions as he thinks fit.

Damaged packages

59. All packages—

(*a*) entered for warehousing shall, if damaged, be repaired before or immediately after being deposited in a bonded warehouse;

(*b*) damaged while in a bonded warehouse shall, as soon as possible, be drawn to the attention of the proper officer and made good under his supervision.

Warehousing of excisable goods

60.—(1) Excisable goods may be entered for warehousing upon the submission to the proper officer of a declaration in form No. 24.

(2) The goods shall be removed forthwith from the excise warehouse to the bonded warehouse for which they are entered upon the officer returning to the owner a copy of the form No. 24, stamped and signed by such officer, as authority for removal.

(3) The manufacturer of any excisable goods which have been warehoused in terms of this regulation shall record full particulars

of the goods, together with the number and date of the entry relative to their warehousing, in the records to be kept under section 75 and in the returns to be rendered under section 77 of the Act.

Sampling of warehoused goods G.N. 156/1977

61.—(1) Upon written application and the giving of security to cover the duty involved an officer may permit the owner of warehoused goods to take samples thereof in his presence and if the samples are not returned to the warehouse within such reasonable period as the officer directs the duty shall be paid by the owner forthwith:

Provided that one sample, not exceeding one litre, may be taken from each cask, drum, vat, tank or mixing vessel containing liquids without payment of duty and without being returned to the warehouse.

(2) The licensee shall note in the records required to be kept under section 44 of the Act the taking, and if such is the case, the return of samples taken under this regulation.

Operations on warehoused goods

62. If the owner of any warehoused goods wishes to re-gauge, rack, blend, mix, reduce, fine, bottle or otherwise manipulate such goods in a bonded warehouse he shall give not less than 24 hours notice of his intention by the submission to the proper officer of form No. 51, and shall not proceed with any such operation without the approval of the proper officer.

Marking of packages containing liquids G.N. 156/1977

63.—(1) All casks, drums or similar containers containing liquids manufactured or manipulated in a bonded warehouse shall, unless the Controller otherwise directs, immediately after such goods have been placed therein and before removal from the bonded warehouse, be marked and numbered with the following particulars—

(*a*) the name of the manufacturer or owner or licensee;

(*b*) the description of the goods;

(*c*) the quantity in litres;

(*d*) the progressive number of each container, commencing with the number one for the first container filled each year, together with the number of the year or the last two figures of the number of the year in which the container was filled.

(2) All cases and similar containers containing liquids bottled in a bonded warehouse shall, unless the Controller otherwise directs, immediately after such goods have been placed in such containers, and before removal from the warehouse, be marked and numbered with the following particulars—

(*a*) the name of the manufacturer or owner or licensee;

(*b*) the description of the goods;

(*c*) the quantity in imperial gallons;

(*d*) the bottling operation number, and the progressive number of each case within the bottling operation.

(3) Particulars required to be marked under subregulations (1) and (2) shall be legibly printed on the containers or cases in letters and figures of not less than half an inch in height.

Allowable deficiencies

64. If any deficiencies or losses are found in any liquids in cask, drum or other bulk container in a bonded warehouse or if any losses occur in any operation undertaken in accordance with regulation 62 and the officer is satisfied that such deficiencies or losses were not caused wilfully or negligently he may, subject to the directions of the Controller, write off such deficiencies or losses and a copy of the relevant customs document signed by the officer shall be the authority for such write off in the records kept by the licensee and by the officer and for the remission of the amount of duty involved.

Payment of duty on deficiencies

65. Deficiencies or losses in warehoused goods other than those allowable under the customs laws shall be entered in form No. 32 or form No. 39, whichever is appropriate, or in such other manner as the Controller may direct, and a copy of such entry shall be the authority for writing off such deficiencies or losses in the records kept by the licensee and the officer.

Surplus goods in bonded warehouse

66. Any goods found in a bonded warehouse which cannot be properly accounted for, to the satisfaction of the Controller, by their owner or by the licensee shall be deemed to be un-customed and shall be—

(*a*) entered for warehousing and duly warehoused; or

(*b*) entered for consumption and removed from the warehouse,

unless they are prohibited goods, in which case they shall be delivered into the custody of the Department as goods liable to forfeiture.

Destruction etc. of warehoused goods

67.—(1) If an owner—

(*a*) wishes to destroy warehoused goods; or

(*b*) wishes the duty to be remitted on goods accidentally lost or destroyed while in transit to a bonded warehouse or after lawful delivery from a bonded warehouse other than for consumption; or

(*c*) wishes to abandon warehoused goods to the Department without payment of duty thereon,

he shall submit to the proper officer a request in form No. 43 together with a full written explanation of the reason for such

request and the Controller may, after considering all the circumstances, refuse the request or grant it in whole or in part.

(2) If the Controller grants, in whole or in part, a request made in accordance with subregulation (1) his signature on the form shall be the authority for the remission of the duty involved.

Re-entry for warehousing

68. Goods in a bonded warehouse which are required to be re-entered for warehousing by virtue of section 47 (4) of the Act shall be entered in form No. 24.

Entry of warehoused goods for consumption

69. The entry of goods for removal from a bonded warehouse for consumption shall be effected by the completion and submission to the proper officer of—

(*a*) a declaration in form No. 39, if the goods are liable to customs duty; or

(*b*) a declaration in form No. 32, if the goods are liable to excise duty; or

(*c*) a declaration in form No. 82, if the goods are to be entered under rebate of duty,

and by the payment of any duty due on the goods.

Entry of warehoused goods for exportation

70. The entry of warehoused goods for exportation shall be effected by the submission to the proper officer of a completed form No. 36 and by the giving of such security for the duty on the goods and for their due exportation as the proper officer may require.

Goods for exportation to be marked

71. The containers of all goods entered for exportation in accordance with regulation 70 shall be marked conspicuously with the words "In Bond" so far as this is practicable.

Proof of exportation

72.—(1) Warehoused goods entered in accordance with regulation 70 shall not be regarded as exported, neither shall the owner be released from his security, until—

(*a*) in the case of goods exported by aircraft, vessel or unlocked road transport the goods have been produced to, and certified exported, on a copy of the appropriate export bill of entry, by the officer at the port of exportation;

(*b*) in the case of goods exported by post there has been produced to the proper officer a certificate of posting certified by the postal official who accepted them for despatch;

(*c*) in the case of other goods there has been received by the proper officer—

(i) signed declaration of despatch for exportation by the carrier who accepted the goods for exportation; and, if the proper officer so requires,

(ii) a certificate of due receipt at a foreign port signed by a customs official on a copy of the appropriate form No. 36 at that foreign port:

Provided that the Controller may require different, or further evidence of due exportation in cases where he considers such to be necessary.

(2) The onus of proof of due exportation shall be with the exporter.

Entry for re-warehousing

73.—(1) The entry of goods for re-warehousing shall be effected by the completion and submission to the proper officer of a form No. 24 and by the giving of such security for the due deposit in the warehouse to which the goods are to be removed or the payment of the duty as the officer may require.

(2) The authority for the deposit of the goods in the bonded warehouse in which they are re-warehoused shall be a copy of the relevant form No. 24 signed by the officer for the warehouse from which they have been removed.

(3) Goods entered for re-warehousing under this regulation shall be conveyed to the other warehouse without delay and by the quickest practicable means.

Authority for delivery for warehoused goods

74. Authority for the delivery of goods from a bonded warehouse shall be given by the officer signing and returning to the owner of the goods, or to the licensee, a copy of the relevant entry, or in such other manner as the Controller may direct.

Goods not exported, etc.

75. If warehoused goods entered for exportation or for re-warehousing are not so exported or re-warehoused they shall be delivered into the custody of an officer who may direct that they be deposited in a bonded warehouse or in a customs warehouse, or that the duty be paid, according to the circumstances of the case.

Power of Controller to vary regulations

76. In respect of bonded warehouses licensed for the storage of—

(*a*) unpacked petroleum products; and

(*b*) such other goods as the Controller considers require special revenue treatment,

the Controller may vary the requirements of regulations 62 to 75 to such extent as he considers expedient:

Provided that the licensees of such bonded warehouses shall comply with any conditions that the Controller or the proper officer may impose in relation to such variation.

PART VII

CARRIAGE COASTWISE

Coastwise declarations

77.—(1) Before a coastwise vessel or aircraft departs from any port the master shall deliver to the proper officer a declaration—

(*a*) in the case of a vessel, in form No. 4;

(*b*) in the case of an aircraft, in form No. 2,

supported by separate manifests detailing the goods to be unloaded at each other port in Malaŵi:

Provided that the Controller may authorize the proper officer to dispense with such forms and to accept such declarations in such other manner as he may specify.

(2) The proper officer shall stamp, sign and return to the master copies of the declarations and manifests submitted to him under subregulation (1).

Procedure at destination

78.—(1) Upon arrival at the port of destination in Malaŵi the master of a coastwise vessel or aircraft shall unload the goods due for discharge at that place and shall surrender to the proper officer the copies of the documents returned to him under the provisions of regulation 77.

(2) No goods carried coastwise shall be removed from the place of discharge without the prior permission of the proper officer.

Exemption from requirements

79. The Controller may exempt from the requirements of this Part such aircraft or vessels or such classes of aircraft or vessels as he considers expedient.

PART VIII

EXPORTATION

Entry of goods for exportation

80.—(1) Subject to the provisions of regulation 81, the entry of goods for exportation shall be effected—

(*a*) in the case of goods to be exported from a bonded warehouse or from an excise warehouse, in the manner set out in regulation 70;

(*b*) in the case of goods to be exported after transit, by the surrender to the proper officer of a copy of the entry in form No. 30 stamped and signed by the officer at the port at which the goods were entered at importation;

(*c*) in the case of—

(i) travellers' samples to be exported temporarily;

(ii) vehicles to be exported temporarily by road;

(iii) goods to be exported after temporary importation; or

(iv) the accompanied baggage of travellers, not being merchandise,

in such manner as the Controller may direct;

(*d*) in the case of other goods, by the completion and submission to the proper officer of a declaration in form No. 34.

(2) Except as may be allowed by the Controller, each separate consignment of goods for exportation shall be entered separately.

Minor consignments

81.—(1) Notwithstanding the provisions of regulation 80, entry for exportation of the following goods may be effected by the completion and submission to the proper officer, to a postal official in the case of goods to be posted, or to the carrier, of a declaration in form No. 38—

(*a*) goods for exportation by post;

(*b*) merchandise, of a value not exceeding K100.00, for exportation by air-freight or by rail; and

(*c*) other goods, not elsewhere provided for and not being merchandise or the accompanied baggage of travellers:

Provided that—

(i) this regulation shall not apply to warehoused goods or to goods for exportation on drawback;

(ii) the Controller may, in his discretion, dispense with the submission of a declaration in form No. 38 in the case of goods of a value not exceeding K20.00 if the exportation of such goods is not specifically restricted; and

(iii) any declaration or description of goods attached to or accompanying any goods for which entry for exportation is not required shall be deemed to be a declaration for customs purposes.

(2) Declarations in form No. 38 accepted by a postal official or by an official of the carrier shall be transmitted by such official to the proper officer without delay.

Authority for exportation

82.—(1) With the exception of the accompanied baggage of travellers and goods in respect of which, under the provisions of regulation 81, a declaration on form No. 38 has been accepted by the postal authorities or by the carrier, or has been dispensed

with, goods shall only be accepted by a carrier for exportation after such exportation has been authorized by an officer in the following manner—

(*a*) by the impression of the official customs stamp and the signature of the officer on any consignment note, waybill, bill of lading or other document relative to the despatch of the goods and required by the carrier before he will undertake the carriage of the goods; or

(*b*) by permission in writing, in such form as the officer considers suitable, signed by the said officer and bearing the impression of the official date stamp, if the carrier himself is the exporter or for any reason does not require a document such as is mentioned in paragraph (*a*) above.

(2) In the case of goods to which regulation 81 applies—

(*a*) the acceptance by a postal official or by an official of the carrier of a declaration in form No. 38; or

(*b*) the direction of the Controller that a declaration in form No. 38 may be dispensed with,

shall be deemed to be the authority in accordance with section 51 of the Act for the acceptance of the goods for exportation:

Provided that the postal authorities or the carrier, as the case may be, shall make the goods available for examination by an officer prior to exportation at such place or places as the Controller directs.

Registration on exportation

83.—(1) Articles which are to be exported from and returned to Malawi may be registered, before exportation takes place, at a customs office or, in places where there is no customs office and if the goods are to be exported by post, at the nearest post office:

Provided that—

(i) the articles shall be produced for inspection by the officer or postal official registering them;

(ii) articles shall not be registered unless they can be accurately described when registered and are capable of being identified on their return.

(2) Evidence of registration in form No. 48 or in such other form as the Controller may direct shall be supplied, on request, to persons registering articles in accordance with subregulation (1).

Loading of ships

84.—(1) No goods shall be loaded in any ship, whether such ship is engaged in the exportation of goods or in carriage coastwise, until application has been made in form No. 5 to the proper officer for permission to load the said ship and the proper officer has granted such permission and, if he so requires, has appointed an officer to supervise the loading operation.

(2) Except with the written permission of the proper officer goods shall only be loaded in a ship between sunrise and sunset.

(3) The loading of goods into a ship shall be carried out in accordance with any instructions given by any officer appointed under subregulation (1).

Outward clearance of ships

85.—(1) Prior to departure of a ship to a foreign port the master shall submit to the proper officer a declaration in form No. 6 and one copy of such declaration, signed, stamped and returned to the master by the officer, shall constitute outward clearance of the ship from that port.

(2) When submitting a declaration in form No. 6 the master shall submit therewith copies of the export entries of all the goods mentioned in the declaration which are required to be entered.

(3) If a ship bound for a foreign port calls at an intermediate port within Malawi the master shall obtain a fresh outward clearance from the proper officer of the intermediate port before causing or permitting the ship to depart therefrom.

Outward clearance of aircraft

86.—(1) Prior to the departure of an aircraft to a foreign port the master shall submit to the proper officer a declaration in form No. 7 or in such other form or manner as the officer may require and one copy of such declaration, signed, stamped and returned to the master by the officer, shall constitute outward clearance of the aircraft from that port.

(2) If, after outward clearance has been effected under subregulation (1), the aircraft lands at any other place within Malawi prior to proceeding to a foreign port the master shall obtain fresh outward clearance before causing or permitting the aircraft to leave Malawi.

Departure of vehicles and persons

87. The declarations required to be made by the person in charge of any vehicle, or by any person, about to depart to a foreign port shall be made in such form and manner as the Controller may direct.

PART IX

STORES

Warehoused and drawback goods for use as stores

88. In respect of warehoused goods, or goods on drawback or goods entered in accordance with regulation 30 for use as stores on an aircraft or vessel about to depart to a foreign port—

(*a*) the proper officer may, in his discretion and subject to the directions of the Controller, limit the quantity of such goods

which may be entered for use as stores on any particular aircraft or vessel;

(*b*) upon arrival at the place at which they are to be loaded the goods shall, pending loading on to the aircraft or vessel for which they are entered, be deposited in such secure place as the officer may direct;

(*c*) prior to loading, the goods shall be produced for examination by an officer and after loading the officer may place them under seal and such seal shall not be broken until the aircraft or vessel has finally departed to a foreign port;

(*d*) the master shall give written acknowledgement to the proper officer of the receipt of the goods on board his aircraft or vessel.

Other goods for use as stores

89. Goods other than those provided for in regulation 88 for use as stores on an aircraft or vessel about to depart for a foreign port shall be entered in such manner as the Controller directs.

PART X

TRANSIT

Transit routes

90. Goods entered in transit shall be transported without delay to the port through which they are to be exported by such routes as the proper officer may direct.

Transit goods not exported in time allowed

91. If goods entered in transit are not exported within the time allowed by the officer the owner of such goods shall, unless he explains the delay to the satisfaction of the proper officer and is allowed an extension of such time by that officer, and subject to compliance with any other written law, enter the goods for consumption on demand.

Diversion from transit

92.—(1) Any person wishing to divert goods for consumption or warehousing after such goods have been entered for transit shall deliver such goods into the custody of an officer and, if permission for such diversion is granted, shall forthwith enter them in accordance with the provisions of regulation 26 or regulation 27, as the case may be.

(2) Upon release of the goods by an officer for consumption or warehousing in consequence of an entry made in accordance with subregulation (1) the transit entry in respect of the goods shall be cancelled and the owner shall be released from such security as he may have given in respect of their transit.

PART XI

EXCISE

Entry of premises

93.—(1) The entry of premises required under section 65 of the Act shall describe accurately the situation and purpose of all

rooms, stores, warehouses, plant and apparatus to be used in connexion with the manufacture and storage of excisable goods. The entry shall be accompanied by such plans of the premises as the Controller may require.

(2) If the holder of an excise licence, with the consent of the Controller, makes any alterations to his entered plant or premises then he shall submit to the Controller an amendment to his entry or a fresh entry as the Controller may require.

Transfer of licence

94. If the Controller, under section 65 (7) of the Act, consents to the transfer of an excise licence to a successor that successor shall forthwith enter the premises in accordance with section 66 of the Act and provide security in accordance with section 69 of the Act.

Appeal against revocation or refusal to issue or renew

95. If, after notification by the Controller of his refusal to issue or to renew a licence or of his intention to revoke a licence, the holder of the licence or applicant wishes to appeal to the Minister under section 65 (12) of the Act he shall make such appeal in writing within one month of the date of such notification.

Apparatus, etc.

96. A licensee shall—

(*a*) empty any part of his plant or apparatus if the Controller has directed that such part be re-gauged;

(*b*) if required by an officer, stop the working of any machinery or apparatus for the purpose of examining such machinery or apparatus or of testing or gauging the output thereof:

Provided that the officer shall not interfere unduly with the legitimate operations of the licensee.

Marking of entered rooms, etc. G.N. 156/1977

97.—(1) Each entered room, store or warehouse, or the doors leading thereto, and all major items of plant and equipment shall be marked, to the satisfaction of the proper officer, with the purpose for which they are entered to be used and if more than one place or item is used for the same purpose then such places or items shall, in addition, be marked with consecutive numbers starting at the number one.

(2) The capacity of all vats, receivers or other bulk storage containers shall be ascertained by such methods as the Controller may specify and the licensee shall, if so required by the Controller, mark indelibly such capacity in litres on each such vat, receiver or other bulk storage container.

(3) Pipes in a distillery shall be painted and kept painted—

(*a*) red if they are for the conveyance of wine, wort or wash;

(*b*) blue if they are for the conveyance of low-wines or feints;

(*c*) black if they are for the conveyance of spirits;

(*d*) white if they are for the conveyance of water;

(*e*) green if they are for the conveyance of gas;

(*f*) yellow if they are for the conveyance of air; and

(*g*) silver if they are for the conveyance of steam:

Provided that, subject to the discretion of the Controller, any or all of the hot pipes of any distilling apparatus may not be required to be so painted.

(4) The Controller may dispense with the provisions of subregulation (1), (2) or (3) in relation to any particular premises.

Entry for consumption

98. The return and declaration required under the provisions of section 77 of the Act in relation to excisable goods delivered for consumption shall be made on form No. 32 supported by such other documents as the Controller may require:

Provided that in respect of each delivery of excisable goods to a person entitled to receive such goods at a reduced rate of duty a form No. 82 properly completed by the person so entitled, shall accompany the return.

Entry for exportation

99. The provisions of regulations 70, 71 and 72 shall apply, with any necessary modifications, to goods delivered from an excise warehouse for exportation.

Entry for removal to other entered premises

100. The provisions of regulation 73 shall apply, with any necessary modifications, to excisable goods lawfully removed from entered premises to other entered premises.

Loss or destruction of excisable goods

101. The provisions of regulation 67 shall apply, with any necessary modifications, to excisable goods accidentally lost or accidentally destroyed prior to having been delivered for consumption and to waste products destroyed by authority of the proper officer.

Deficiencies

102. If the proper officer is satisfied that any deficiencies in excisable goods may properly be allowed under section 103 (1) of the Act he may, subject to the directions of the Controller, write off such deficiencies and his signature on the relevant customs document shall be the authority for such write off in the records kept by the licensee and by the officer and for the remission of the amount of duty involved.

Defective etc. goods returned to entered premises

103.—(1) Refund of excise duty and surtax paid on goods found, after delivery for consumption, to be defective or otherwise unfit for consumption shall be granted only if such goods are returned to the entered premises at which they were manufacture or are, with the consent of the Controller, destroyed elsewhere than at such entered premises, not later than 12 months after their delivery for consumption.

(2) The applicant for refund shall make written application therefor to the proper officer and such application shall—

(*a*) be accompanied by copies of credit notes or similar documents issued to the persons by whom the goods were returned;

(*b*) specify the date or dates upon which the goods were delivered for consumption;

(*c*) if the goods were delivered for consumption from a bonded warehouse quote the number of the entry by virtue of which they were so delivered; and

(*d*) include such other information as the Controller may require.

(3) The licensee shall give the officer such assistance as he may require in taking an account of the goods.

(4) The goods mentioned in subregulation (2) shall be destroyed or further manufactured under the supervision of an officer or such other person as the Controller may nominate.

(5) No refund on such defective goods shall be allowed unless the Controller is satisfied that the licensed manufacturer has made an allowance therefor to the original purchaser.

(6) The amount of refund which may be allowed in respect of such defective goods shall be limited to the amount of duty paid on the goods or to the amount of duty which would be payable on such goods according to the tariff in force at the date of destruction or further manufacture, whichever shall be the less.

Keeping of stills

104.—(1) If any person, not being the holder of an excise licence or a licence to distil *kachasu* in terms of the Intoxicating Liquor Ordinance, wishes to import or keep or use a still he shall make application therefor to the Controller and shall supply such information relative to his application as the Controller may require.

(2) The Controller may, subject to such conditions as he may impose, issue a certificate authorizing any person to import or keep a still for the purpose of—

(*a*) resale;

(*b*) the manufacture of goods other than spirits; or

(*c*) the performance of laboratory work, analysis and experiments, including experiments in the manufacture of spirits and the purification of alcohol for those purposes,

and may, at any time, cancel or vary the conditions of any such certificate.

Distilling apparatus

105.—(1) Only such stills, pipes, cocks, valves, receivers and other apparatus as have been approved by the Controller shall be used in a distillery.

(2) The Controller may require a distiller to provide such apparatus as the Controller considers expedient for the proper protection of the revenue and may specify the order in which and conditions under which raw materials or products shall be moved successively from one part of the plant or apparatus to another.

(3) A distiller shall not, unless with the approval and in the presence of an officer—

(*a*) remove or cause to be removed any lock or seal, or any flange, pipe or fitting giving access to spirits; or

(*b*) carry out any alterations to any pipe, still, safe, receiver or vessel through which spirits are conveyed or in which spirits are contained.

(4) Except with the permission of the Controller no spirit receiver which is not built wholly above ground level shall be used as a spirit receiver and no spirits shall be stored in ungauged vessels on the premises of a distiller.

Notification of spirits received

106. Every distiller who acquires spirits in any manner other than by production on his own premises shall submit to the proper officer, not later than the day following such acquisition, a written return in which shall be specified—

(*a*) the quantity and strength of such spirits; and

(*b*) the name and full address of the person from whom he acquired such spirits.

Notices to be given by distiller

107. A distiller shall give the following written notices to the proper officer on a form or in a book approved by the Controller—

(*a*) not less than twenty-four hours' notice of intention to distil or re-distil;

(*b*) not less than eight hours' notice of intention to remove wash or spirits from a fermenter for distillation or re-distillation, as the case may be;

(*c*) not less than four hours' notice of intention to rack, re-gauge, blend, mix, reduce, fine or bottle spirits.

Declarations by distiller

108. A distiller shall make the following declarations to the proper officer in a form or in a book approved by the Controller—

(*a*) a declaration of the description and quantity of materials used in making up a fermenter, the estimated yield of proof spirits from such materials, other than spirits for re-distillation, and the quantity and strength of wash or spirits collected in the fermenter; and

(*b*) at the end of each distillation period a declaration of the total quantity of spirits used in re-distillation, and the total quantity of spirits and feints produced from such distillation, or re-distillation, as the case may be.

Additional records to be kept by distiller

109. Every distiller shall keep a still-house book in which he shall record daily—

(*a*) the description and the quantity of the materials used by him and the quantity and strength of wash sent to distillation and the quantity and strength of spirits obtained from the materials used; and

(*b*) the quantity of spirits used in re-distillation and the quantity and strength of rectified spirits obtained therefrom.

Methylation

110.—(1) Methylation of spirits shall take place only in rooms or places specially entered for that purpose and no other.

(2) No denaturants shall be used in the methylation of spirits unless first approved for such use by the Controller and, pending use, denaturants shall be kept in a store specially entered for that purpose and no other.

(3) The proportions of denaturants to be added to spirits in the manufacture of methylated spirits shall be as approved by the Controller, who may specify different denaturants and different proportions thereof according to the purpose for which the methylated spirits are to be used.

True strength of spirits to be shown

111. In every case where a distiller is required under the customs laws to show the strength of spirits in any book or document he shall state such strength as ascertained in accordance with section 116 of the Act.

Controller's power to vary

112. The Controller may, in his discretion, vary the requirements of regulations 104 to 111 in relation to any particular distillery:

Provided that the distiller shall comply with any conditions that the Controller may impose in relation to such variation.

PART XII

DUTIES, REBATES, REFUNDS, ETC.

113.—(1) Any person who considers that detriment to an industry in Malaŵi in which he has an interest is being, or is likely to be, caused by one or more of the conditions set out in the table in Part III of the Schedule to the Dumping Duties Tariff Order, 1969, may make a complaint to the Controller and may request that an investigation be made into the matter. Complaints and investigations as to dumping

(2) Any person who makes a complaint under subregulation (1) shall furnish the Controller with such information as the Controller may require and which it is in the person's power to give, in relation to the complaint.

(3) Upon receipt of a complaint under subregulation (1) the Controller shall make an investigation as to—

(*a*) the domestic market value; and

(*b*) the export price,

of the goods concerned and shall report the result of such investigation to the Minister.

(4) Upon receipt of a report made by the Controller under subregulation (3) the Minister may appoint a board or person further to inquire into the matter and to report whether, in all the circumstances, it would be in the public interest to impose one or more of the dumping duties provided for in the Dumping Duties Tariff Order, 1969.

(5) The board or person appointed under subregulation (4) shall have all the powers, rights, privileges and duties conferred or imposed upon a Commissioner by sections 7, 8, 9 and 10 of the Commissions of Inquiry Act. Cap. 18:01

(6) The provisions of sections 11, 12 and 13 of the Commissions of Inquiry Act shall apply to an inquiry held under subregulation (4).

114. The provisions of the Sixth Schedule shall have effect in relation to the suspension of duties on the goods specified therein. Suspensions of duties

115. The provisions of the Seventh Schedule shall have effect in relation to rebates, remissions and refunds of duty on the goods, in the circumstances and to the persons specified therein. Rebates, remissions and refunds

116. The provisions of the Eighth Schedule shall have effect in relation to rebates of duty on materials used in industry in Malaŵi and in relation to drawback of duty on materials used in Malaŵi in the manufacture of goods exported therefrom. Industrial rebates and drawbacks

Other drawbacks

117.—(1) The payment of drawback on goods exported from Malaŵi, other than goods provided for in regulation 116, shall be subject to the following conditions—

(*a*) the goods shall not have been taken into consumption in Malaŵi;

(*b*) the goods shall be exported as merchandise not later than 2 years after the date of payment of the duty;

(*c*) the person to whom the refund is made shall be the person who paid the duty;

(*d*) except as the Controller may allow, the goods shall be in the same condition, and in the same packages, as at the time when the duty was paid;

(*e*) the goods shall be entered for exportation in the manner provided for in regulation 80 and the form required by that regulation shall be prominently marked "drawback claimed";

(*f*) when entering the goods for exportation, or within such period thereafter as the Controller may allow, the exporter shall submit to the proper officer a claim for drawback in the specified form;

(*g*) the goods shall be made available for examination by an officer prior to packing and loading for exportation;

(*h*) the exporter shall prove payment of duty to the satisfaction of the Controller; and

(*i*) exportation of the goods shall be proved in the manner set out in regulation 72.

(2) Notwithstanding the provisions of subregulation (1), the Controller may approve other procedures in respect of goods for exportation on drawback.

(3) The amount of drawback which may be allowed under this regulation shall be limited to the amount of duty paid on the goods or to the amount of duty which would be payable on such goods according to the tariff in force at the time of exportation, whichever shall be the less.

Goods destroyed, lost or damaged by accident

118.—(1) If any person wishes to claim a remission or refund of duty, in accordance with subsection (1) or subsection (2) of section 99 of the Act on goods destroyed, lost or damaged by accident while under customs control he shall, as soon as the occurrence

comes to his notice forward to the proper officer a written claim for such remission or refund accompanied by an explanation of the circumstances and shall afford the proper officer such assistance and facilities as the proper officer may require to investigate the matter.

(2) If the Controller is satisfied in accordance with subsection (1) of section 99 of the Act, that the goods have been totally lost or destroyed without going into consumption he shall authorize remission or refund of the duty, as the case may be.

(3) If the Controller is satisfied in accordance with subsection (2) of section 99 of the Act, that the value of the goods has been reduced as a result of an unavoidable accident while such goods were under customs control he shall re-assess the amount of duty otherwise payable or paid and shall authorize such remission or refund as he considers equitable in the circumstances.

(4) If any person is aggrieved at any decision made by the Controller under subregulation (2) or subregulation (3) he may appeal to the Minister, whose decision shall be final and shall not be challenged in any court.

Goods found defective after release from customs control

119.—(1) If the importer of any goods wishes to claim refund of duty under the provisions of section 99 (3) of the Act he shall make written application to the Controller and shall produce such evidence to substantiate his claim as the Controller may require.

(2) If the goods are to be destroyed or if they are to be surrendered to the Controller, the importer shall deliver them, at his own risk and expense, to such place as the Controller may require and if the goods are to be destroyed their destruction shall take place at the expense of the owner and in the presence of an officer or such other person as the Controller may designate.

(3) If the goods are to be returned to the foreign supplier they shall be entered before exportation in accordance with the provisions of regulation 80, the entry being marked prominently to the effect that refund of duty is claimed under section 99 (3) of the Act, and the goods shall be produced for examination by an officer prior to loading for exportation.

(4) If the Controller is satisfied as to the identity of the goods destroyed, surrendered or exported and that all the requirements of the law have been carried out in relation to such goods he shall authorize refund of that proportion of the duty paid on the goods which the credit or other allowance made by the supplier to the importer in respect of the defect bears to the price originally charged for the goods.

Goods damaged or pilfered before importation

120.—(1) No cognizance shall be taken of any damage to or pilferage or diminution of goods alleged to have taken place prior to importation unless the attention of an officer is drawn thereto as soon as practicable after the goods are unloaded in Malawi and unless the goods, or the remainder of them, or the packages in which they had been contained, are thereupon produced for examination by an officer.

(2) Before accepting a claim for remission or refund of duty on account of damage to or pilferage of goods prior to importation the Controller may require such other evidence to substantiate the claim as he considers necessary.

Claims for refund

121.—(1) All claims for refund of any duty, deposit, fees or charges shall be made by the claimant in the specified form or in such other manner as the Controller may approve and shall be supported by such evidence, including evidence that any obligation undertaken has been fulfilled, as the Controller may require.

(2) When he is satisfied that any cash deposited as security may properly be refunded the proper officer shall give authority for such refund in such manner as the Controller may approve and any claim for such refund shall be made within 2 months of the date of the giving of such authority or within such further period as the Controller may in any particular case allow.

PART XIII

VALUE AND ORIGIN

Declaration of value G.N. 25/1989

122.—(1) Every person importing goods shall, in respect of each importation and if required by the proper officer, deliver to such officer a declaration of value in form No. 19 or form No. 19A Separate declarations shall be given in respect of different sellers or suppliers.

(2) The Controller, if he is satisfied that a person is a regular importer of goods from the same supplier and that the terms and conditions of trading are identical in respect of all such importations, may accept a declaration given by that person in form No. 20 and in that event he may in writing permit separate declarations of value in respect of such importations to be dispensed with for such period as he may direct.

(3) The Controller may at any time in writing withdraw any permission given by virtue of subregulation (2) and from the date of such withdrawal the importer shall observe the terms of subregulation (1).

Certificate of origin

123. Every person importing goods shall deliver to the proper officer a certificate of origin in respect of such goods prepared in form No. 18 by the grower, producer, manufacturer, processor,

seller or supplier of the goods, together with such other evidence as to the origin of the goods as the officer may require;

Provided that—

(*a*) the Controller may, if he is satisfied that such other certificate contains all the essential particulars contained in form No. 18, authorize the officer to accept a certificate of origin other than that set out in form No. 18; and

(*b*) the Controller may, in the case of such goods as he may determine, dispense with the production of a certificate of origin.

PART XIV

SECURITIES

124. When security for compliance with any of the provisions of the customs laws is given by cash deposit the person giving the security shall, when making the deposit, complete and submit to the proper officer an application in form No. 122. Cash security

125. Any bond given in accordance with the customs laws shall be in the specified form completed in such manner as the Controller may direct and, except as otherwise provided, shall be in such sum as the Controller may direct. Security by bond

126. The Controller may direct the number of sureties required to subscribe to any bond and may refuse to accept any bond if he is not satisfied as to the financial standing of any surety. Sureties to bonds

127. A guarantee given as security for compliance with any of the provisions of the customs laws shall be in such form as the Controller may direct. Security by guarantee

PART XV

AGENTS

128.—(1) Any person wishing to be licensed as a customs agent under section 128 of the Act shall make written application to the Controller and shall provide such evidence as to his proficiency in matters relating to the customs as the Controller may require. Application for licence

(2) The person shall submit with his application a schedule showing his proposed charges.

129. No person shall be licensed as a customs agent unless he has satisfactory premises from which to conduct his business. Business premises of customs agent

130. The Controller, if satisfied that it is expedient that the applicant be licensed as a customs agent, shall call upon him to enter into a bond in the sum of one hundred pounds and upon receipt of such bond and the prescribed fee the Controller shall issue the licence. Bond and licence

Non-renewal or revocation of licence

131. Any person—

(*a*) who fails to renew his licence; or

(*b*) whose licence the Controller refuses to renew; or

(*c*) whose licence is revoked by the Controller,

shall cease forthwith to act as a customs agent and any person whose licence is revoked shall surrender such licence to the Controller on demand.

PART XVI

SURTAX

Registration for surtax G.N. 38/1970 25/1989

132.—(1) A person required under section 110E to be registered for purposes of surtax shall apply for such registration—

(*a*) if during a period specified in the Table hereunder the turnover of his taxable goods or taxable services, as the case may be, has exceeded the amount shown in that Table in relation to that period;

TABLE

Prescribed period	*Prescribed turnover*
3 months	3,500
6 months	6,000
9 months	8,000
12 months	10,000; or

(*b*) at any time when there is reasonable ground for believing that the turnover of his taxable goods or taxable goods or taxable services in the current or ensuring period of twelve months will exceed K10,000:

Provided that a person shall not be liable to be registered in accordance with paragraph (*a*) of this subregulation if, although the value of his taxable goods or taxable services, as the case may be, in a prescribed period of less than twelve months has exceeded the prescribed turnover for that period, the Controller is satisfied that the aggregate value of taxable goods or taxable services in that prescribed period and the remaining period aggregating to twelve months will not exceed K10,000.

(2) A registered person shall cease to be liable to be registered at any time that he satisfies the Controller that the value of his taxable goods or taxable services in the period of twelve months then beginning will be less than K8,000 and is unlikely to exceed K10,000 in the following period of twelve months.

Application for registration G.N. 25/1989

133.—(1) An application for registration under section 110E shall be made in Form No. S.T. 1 and shall be submitted to the Controller within thirty days of the earliest date on which the person liable to be registered knew, or ought with reasonable diligence to have known, that he will be so liable.

(2) A person who intends to manufacture taxable goods or to provide taxable services and who will be liable to be registered when he does so may notify the Controller of that fact by making an application in Form No. S.T. 1 and thereupon the Controller may, subject to such conditions as he thinks fit to impose, register such person from such date as the Controller may agree with him.

(3) An application for registration under section 110F shall be made in Form No. S.T. 1 and shall be accompanied with particulars justifying the registration.

Notification of change of particulars G.N. 25/1989

134. Where a registered person—

(*a*) changes his name or trading name;

(*b*) changes the address of any of his business premises;

(*c*) opens any new business premises;

(*d*) closes any business premises; or

(*e*) changes the nature of his business,

he shall notify the Controller, in writing, within ten days of the date of that change.

Registration certificates G.N. 25/1989

135.—(1) Upon registering any person under this Part the Controller shall issue to such person a certificate of registration, which shall be in Form No. S.T. 2.

(2) A certificate of registration shall be numbered in such manner as the Controller may direct and shall continue in force until cancelled by the Controller.

(3) A certificate of registration shall be exhibited at the principal place of business specified thereon, with copies exhibited at other places of business; and such certificate or copies shall be produced on demand to a proper officer at any reasonable time and shall be surrendered to that officer if he so requires.

Surtax invoice G.N. 25/1989

136.—(1) When a registered person supplies taxable goods or taxable services, he shall, not later than seven days after the time of the supply, deliver to the purchaser a serially numbered surtax invoice, marked prominently as such, containing the following particulars—

(*a*) his name and address;

(*b*) his business trading name if different from (*a*);

(*c*) his surtax registration number which is his taxpayer's identification number, which number is properly described in Form PTF 1 under the Taxation (Provisional Tax) (Information and Payment) Regulations, 1988; Cap. 41:01 G.N. 66/1988

(*d*) the serial number of the invoice;

(*e*) the date of issue of the invoice;

(*f*) the name and address of the person to whom the goods or services have been supplied and, if known, that person's surtax registration number;

(*g*) the quantity, description and selling price of the goods or services and the appropriate rate of surtax;

(*h*) the total value of the invoice excluding surtax;

(*i*) the value for surtax purposes, if different from the amount at (*h*);

(*j*) the amount of surtax payable; and

(*k*) the date of supply of the goods or services if different from the date of issue of the invoice.

(2) The Controller may waive one or more of the requirements of subregulation (1) in such cases and subject to such conditions as he thinks fit.

(3) The registered person shall keep copies of all surtax invoices issued in serial number order and make them available for inspection by a proper officer on demand.

(4) If, after delivery of the surtax invoices referred to in subregulation (1), a registered person allows a credit or other similar allowance on account of the return of the goods or for any other reason satisfactory to the Controller, such registered person shall issue a credit note amending the surtax invoice and containing a reference to the surtax invoice for the orginal supply and may deduct the amount of surtax involved from the amount payable in respect of the tax period in which the credit or other allowance was given.

(5) If, after delivery of the surtax invoice referred to in subregulation (1), any further charge is made for the supply, it shall, subject to the satisfaction of the Controller, be regarded as fresh supply and a further surtax invoice shall be issued making reference to the surtax invoice for the original supply of the goods or services and surtax shall be payable accordingly.

Surtax records G.N. 25/1989

137.—(1) Every registered person shall keep records to the satisfaction of the Controller showing—

(*a*) supplies made by him of taxable goods or taxable services and the surtax charged thereon; and

(*b*) supplies made to him of taxable goods or taxable services and the surtax charged thereon.

(2) The Controller may require separate records to be kept of different classes of taxable goods and different kinds of taxable services.

(3) The records referred to in subregulation (1) shall be maintained up-to-date and totalled and rulled off on the last working day of each month and a balance struck.

(4) The records referred to in subregulation (1) shall be kept, at the premises at which the taxable goods concerned are manufactured or stored or, in the case of taxable services, at such other place as the Controller may approve and shall be made available for inspection by a proper officer at any reasonable time.

(5) All invoices, copies of customs bills of entry and any other documents which pertain to deductible input surtax shall be kept in chronological order or in such other manner as may be approved by the Controller.

(6) If after receiving any document setting out an amount of surtax which is eligible for deduction as deductible input surtax, the registered person receives a document adjusting the amount of the input surtax deductible, the amount of surtax to be deducted shall be adjusted in the current return.

Returns under section 110K G.N. 25/1989

138. A return under section 110K shall be in Form No. S.T. 3 and shall be accompanied by such other details as the Controller may require.

Adjustment of amount of surtax G.N. 25/1989

139. If it is found that the amount of surtax paid by any registered person in respect of any tax period is incorrect, the necessary adjustment shall be made in the next return submitted by the registered person or in such other manner as the Controller may direct, subject to the provisions of sections 100 and 110M; and such adjustments shall be without prejudice to any other action the Controller may take in respect of the error which gave rise to the adjustment.

of the failure to render such return, make an assessment of the amount of surtax payable by the registered person for the period in question. Such assessed amount of surtax shall be paid to the Controller by the registered person on demand and shall be presumed to be the correct amount of surtax payable in respect of such period until the contrary is proved.

Adjustment of amount of surtax paid

140. If it is found that the amount of surtax paid by any registered person in respect of any period is incorrect the necessary adjustment shall be made in the next return rendered by the person or in such other manner as the Controller may direct. Such adjustment shall be without prejudice to any other action the Controller may take in respect of the error which gave rise to the adjustment.

Exports

141. Entry of taxable goods for exportation by a registered person shall be effected by the completion and submission to the proper officer of a declaration in the specified form. Such form shall, in addition to the other particulars required, be endorsed with the number of the certificate of registration of the registered person.

Drawback

142. Regulation 117 shall apply to goods exported on drawback of surtax.

Cancellation of registration

143.—(1) A registered person shall notify the Controller forthwith upon ceasing to manufacture taxable goods and shall at the same time surrender his certificate of registration to the Controller.

(2) Upon being satisfied that a registered person has ceased to manufacture taxable goods the Controller shall cancel the relative certificate of registration with effect from the date of such cessation and from that date the person shall cease to be a registered person.

(3) If the sales or other disposals of taxable goods by a registered person decline to such an extent that only a small amount of surtax is involved and if the Controller decides in consequence to cancel the registration of that registered person the Controller shall give the registered person at least 10 days notice of his intention to cancel the registration.

(4) The Controller shall cancel such certificate of registration with effect from the date notified to the registered person under subregulation (3) and from that date the person shall cease to be a registered person, and shall forthwith surrender his certificate of registration to the Controller.

(5) Within 20 days of the effective date of the cancellation of his certificate of registration or within such further period as the

Controller may allow the person concerned shall render to the Controller a return on the prescribed form showing—

(*a*) the amount of surtax payable in respect of his sales or other disposals of taxable goods from the date of his last return until the effective date of cancellation of his certificate of registration;

(*b*) the amount of surtax represented by the taxable goods of his own manufacture on hand on the effective date of cancellation of his certificate of registration but not sold or otherwise disposed of by that date;

(*c*) the amount of surtax represented by taxable materials imported or otherwise acquired by him without the payment of surtax for use by him for the manufacture of taxable goods by him or for the packaging of such goods but not so used by the effective date of cancellation of his certificate of registration, and shall, with the return, pay to the Controller the total amount of surtax represented by paragraphs (*a*), (*b*) and (*c*).

(6) If it is found that the amount of surtax paid to the Controller under subregulation (5) does not represent the correct amount payable the adjustment shall be made either by a further payment or by a refund, as the case may be, and if a further payment is due such further payment shall be made by the person to the Controller on demand.

PART XVII

General

Validation of declarations

144.—(1) The validation of invalid declarations required by section 165 of the Act shall be effected by either—

(*a*) the completion and submission to the proper officer of a completely fresh, and correct, declaration; or

(*b*) by the completion and submission to the proper officer of a declaration in the specified form; or

(*c*) in any other manner, approved by the Controller, as the proper officer may direct.

(2) The proper officer may require any person seeking to validate an invalid declaration to submit an explanation in form No. 45 or otherwise of the reason for the original error.

(3) Invalid declarations shall be validated within one month of the discovery of the error or within such further period as the proper officer may allow.

Accounting fee

145. For the validation of any invalid declaration the Controller may in his discretion charge an accounting fee of one Kwacha.

Licensing fees
G.N. 125/1975
114/1981

146. The following fees shall be paid in respect of licences issued or renewed under the Act—

(*a*) for every licence for a private siding under section 10 of the Act the sum of K100 shall be paid;

(*b*) for every licence to an air-freight licensee under section 10 of the Act the sum of K100 shall be paid;

(*c*) for every licence for a bonded warehouse under section 41 of the Act the sum of K200 shall be paid, so, however, that if a licence is issued after the 30th June in any year the sum of K100 shall be paid; G.N. 125/1975

(*d*) for every customs agent's licence under section 128 of the Act the sum of K50 shall be paid: Cap. 46:01

Provided that if the applicant for the issue or renewal of such licence is licensed as a travel agent or forwarding agent under the Businesses Licensing Act no fee in respect of the customs agent's licence shall be payable;

(*e*) for every licence to manufacture excisable goods under section 64 of the Act the sum of K120 shall be paid.

FIRST SCHEDULE

regulation 3
G.N. 25/1989

FORMS

Form No.	*Title*	
1.	Vehicle declaration and report order	
S.T. 1.	Application for registration for surtax purposes	
2.	Report on arrival of aircraft	
S.T. 2.	Surtax registration certificate	G.N. 25/1989
3.	Report on arrival of ship	
S.T. 3.	Surtax return	
4.	Report of coastwise ships	
5.	Application for permission to load ships leaving Malawi	
6.	Report on departure of ships	
7.	Report on departure of aircraft and statement of stores on board	
8.	Overtime request	
18.	Goods exported to Malawi—certificate of origin	
19.	Declaration of value	
19A.	Declaration of value	G.N. 25/1989
20.	Value of imported goods—general declaration, request and undertaking	
21.	Bill of entry for the clearance of goods for consumption	
23.	Bill of entry supplementary to entry on form 21	
24.	Bill of entry for the warehousing/rewarehousing of goods	
26.	Proprietor's receipt for goods warehoused	
27.	Bill of entry supplementary to entry on form 24 or 30	
30.	Bill of entry for the removal of goods in transit through Malawi	
31.	Bill of entry supplementary to assessment on petty consignment/baggage/postal parcel/air-freight	
32.	Bill of entry for payment of excise duty	
33.	Bill of entry supplementary to entry on form 32	
34.	Bill of entry for the export of goods from open stocks	
35.	Bill of entry supplementary to entry on form 34	

Form No.	*Title*
36.	Bill of entry for export of goods (as stores) from bonded/excise warehouses
37.	Bill of entry supplementary to entry on form 36
38.	Goods declaration (outwards)—minor consignments
39.	Bill of entry for the clearance of goods for consumption from bonded warehouse
40.	Bill of entry supplementary to entry on form 39
43.	Voucher for writting-off warehoused goods
44.	Application for drawback of duty
47.	Notice and warning to travellers
48.	General registration certificate
49.	Receipt for duty paid on consignments for which a bill of entry is not required
50.	Return of duty-free consignments for which a bill of entry is not required
51.	Operation warrant and voucher for writing-off wet goods
52.	Visitors to Malawi: currency certificate
81.	Application to the Controller of Customs and Excise to be registered as a manufacturer under rebate
82.	Bill of entry for the clearance of goods under industrial rebate
82.	Bill of entry supplementary to entry on form 82
86.	Application to transfer goods imported under rebate from one registered manufacturer to another
122.	Cash deposit—request and undertaking
123.	Bond
G.N. 25/1989 RCTD.	Road Customs Transit Declaration

regulation 9

SECOND SCHEDULE

G.N. 60/1977
22/1982 *Part* 1: *Ports for road vehicles* (*subregulation* (1)).

Balaka	Marka Nyathando
Biriwiri	Mchinji
Chiponde	Mquocha
Chisenga	Muloza
Chitipa	Mwanza
Dedza	Namizana
Katumbi	Nayuci
Kibwe (Kaporo)	Nsanje

G.N. 178/1970 *Part* 2: *Ports for trains* (*subregulation* (2)).

Accompanied baggage imported or exported through Border Siding

Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)
Border Siding	Border Siding
Nsanje	All places in Malawi except Border Siding, including baggage in transit.

Accompanied baggage imported or exported through Nayuci

Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)
Nayuci	All places in Malawi, including baggage in transit.
Nsanje	Any place from Border Siding up to but excluding Sandama Station.

Unaccompanied baggage imported or exported through Border Siding

Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)	
Luchenza	Any place between Sandama Station and Malabvi Station inclusive.	
Blantyre	Any place between Limbe and Balaka Stations but not including Balaka Station.	
Balaka	Any place between Balaka and Chipoka Stations but not including Chipoka Station.	G.N. 186/1975
Liwonde	Any place between Nkaya and Nayuci Stations but not including Nkaya.	
Salima	Any place between Chipoka and Salima Stations inclusive, provided that any unaccompanied baggage for Chipoka may, at the discretion of the Controller, be cleared through Customs at Chipoka.	
Lilongwe	Any place between Salima and Lilongwe Stations but not including Salima Station.	G.N. 56/1978
Mchinji	Any place between Lilongwe and Mchinji Stations but not including Lilongwe Station.	G.N. 22/1982

Unaccompanied baggage imported or exported through Nayuci

Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)	
Nayuci	Nayuci Station.	
Liwonde	Any place between Nayuci and Nkaya Stations but not including Nayuci and Nkaya Stations.	
Blantyre	Any place between Limbe and Balaka Stations but not including Balaka Station.	
Balaka	Any place between Balaka and Chipoka Stations but not including Balaka Station.	G.N. 186/1975
Salima	Any place between Chipoka and Salima Stations inclusive, provided that any unaccompanied baggage for Chipoka may, at the discretion of the Controller, be cleared through Customs at Chipoka.	
Luchenza	Any place between Malabvi and Sandama Stations inclusive.	
Nsanje	Any place from Sandama to Border Siding but not including Sandama Station and Border Siding.	
Lilongwe	Any place between Salima and Lilongwe Stations but not including Salima Station.	G.N. 56/1978
Mchinji	Any place between Lilongwe and Mchinji Stations but not including Lilongwe Station.	G.N. 22/1982

All other goods imported or exported through Border Siding

Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)	
Nsanje	Any place from Border Siding up to but excluding Luchenza Station.	
Luchenza	Any place from Luchenza Station up to but excluding Limbe Station.	
Blantyre	Any place from Limbe Station up to but excluding Balaka Station.	G.N. 186/1975
Balaka	Any place from Balaka Station up to but excluding Salima Station.	

	Liwonde	Any place between Nkaya and Nayuci Stations but excluding Nkaya.
G.N. 56/1978	Salima	Salima.
	Lilongwe	Any place between Salima and Lilongwe Stations but excluding Salima Station.
G.N. 22/1982	Mchinji	Any place between Lilongwe and Mchinji Stations but excluding Lilongwe Station.

All other goods imported or exported through Nayuci

	Column 1 (*Port of clearance*)	*Column* 2 (*Consigned to or loaded at:*)
G.N. 186/1975	Liwonde	Any place from Nayuci to but excluding Nkaya Station.
	Blantyre	Any place between Limbe and Balaka Stations but excluding Balaka Station.
	Balaka	Any place between Balaka and Salima Stations but excluding Salima Station.
	Salima	Salima.
	Luchenza	Any place between Malabvi and Sandama Stations inclusive.
	Nsanje	Any place between Sandama station and Border Siding but excluding Sandama Station.
G.N. 56/1978	Lilongwe	Any place between Salima and Lilongwe Stations but excluding Salima Station.
G.N. 22/1982	Mchinji	Any place between Lilongwe and Mchinji stations but excluding Lilongwe.

Part 3: *Ports for vessels* (*subregulation* (3)).

Chipoka
Karonga
Kibwe (Kaporo)
Nsanje
Sandama
and at the discretion of the Controller,
Salima

Part 4: *Ports for vessels when an officer is on board* (*subregulation* (4)).

Chirumba
Chitimba
Kambwe
Likoma Island
Monkey Bay
Ngara
Nkhata Bay
Nkhotakota
and such other places as may be authorized by the Controller.

G.N. 60/1977 *Part* 5: *Ports with no customs officer* (*subregulation* (5))

Chikwawa
Chiromo
Mangochi
Rumphi

regulation 10

THIRD SCHEDULE

Customs airport

The aerodromes at—

Chileka
Karonga
Salima
Lilongwe
Luchenza

FOURTH SCHEDULE

reg. 11
G.N. 60/1977

Customs Office

Balaka	Liwonde
Biriwiri	Luchenza
Blantyre	Mchinji
Border Siding	Mquocha
Chiponde	Muloza
Chisenga	Mwanza
Chitipa	Mzuzu
Dedza	Namizana
Karonga	Nayuci
Katumbi	Nsanje
Kibwe (Kaporo)	Salima
Lilongwe	Sandama

G.N. 22/1982

and, subject to such conditions as the Controller may impose—

Chileka	Limbe
Chipoka	Mark Nyathando

FIFTH SCHEDULE

reg. 13
G.N. 63/1982

Hours of General Attendance

1. At the following customs offices—

Blantyre	Liwonde
Chileka	Luchenza
Karonga	Nsanje
Lilongwe	Salima

(*a*) for the receipt of duties on import entries for merchandise—

Mondays to Fridays, from 7.30 a.m. to 12.00 noon and from 1.00 p.m. to 3.00 p.m.

(*b*) for all other business—

Mondays to Fridays, from 7.30 a.m. to 12.00 noon and from 1.00 p.m. to 5.00 p.m.,

and, in addition, at Chileka, Nsanje and Nayuci, at any hours of the day, or night for the clearance of aircraft or, as the case may be, trains engaged on scheduled services and of the travellers and their accompanied baggage carried or to be carried thereon.

2. At the places listed in Part 4 of the Second Schedule at any hour of the day or night when a ship carrying an officer on board is in port and at such other times and places as the Controller may determine.

3. At all other customs offices—

Mondays to Fridays, from 6.00 a.m. to 6.00 p.m.:

Provided that such offices shall remain open from 6.00 a.m. to 6.00 p.m. daily throughout the year subject to the payment of the fees provided for in regulation 15 for attendance outside the hours of general attendance.

reg. 114
G.N. 41/1988

SIXTH SCHEDULE

SUSPENSIONS OF DUTIES

Part 1: *Suspensions of Customs Duties*

1. The rates of duty appearing in Part III of the Customs Tariff, in so far as they relate to the goods appearing in the table set out hereunder, are suspended to an extent sufficient to reduce such rates to the rates shown in the table set out hereunder—

	1	2	3	4	5
G.N. 156/1977 132/1978	ex 17.01.01	Mill white or refined granulated sugar packed for retail sale	per tonne	K11.00	K11.00
38/1980 19/1981	ex 39.00.01	Raw materials for the manufacture of plastic pipes	—	Free	Free
35/1983	ex 40.11.99	Motor vehicle tyres and tubes: for incorporation on vehicles imported under heading 87.02.07 or 87.14.02, subject to such post-importation conditions as the Controller may impose	—	15%	10%
G.N. 146/1980	ex 46.00	Tea plucking baskets made of bamboo	—	Free	Free
	ex 48.01.95	Paperboard coated on both surfaces with plastic: being container manufacturing material	—	Free	Free
	ex 59.05.10	Fishing nets and netting (not being sports requisites): manufactured of polyethylene fibre	—	Free	Free

Part 2: *Suspensions of Excise Duties*

[*Revoked by G.N.* 41/1988]

Part 3: *Suspensions of Surtax*

G.N. 37/1970 16/1977 40/1983 23/1984 62/1984 31/1986 41/1988 62/1988 15/1990 39/1990 91/1990

1. The rates of surtax appearing in Part III of the Surtax Tariff Order in so far as they relate to the goods appearing in the table set out hereunder, are suspended to an extent sufficient to reduce such rates to the rates shown in the table set out hereunder—

		Item	*Surtax*
G.N. 23/1984	10.06.99	Rice, other	Free
	ex 15.07.99	Fixed vegetable oils	20%
	ex 22.03	Opaque Beer	20%
G.N. 62/1988	ex 22.03.99	Beer locally made in Malawi from malt	35%
	ex 22.05.01	Sparkling wines locally made in Malawi	35%
G.N. 31/1986	ex 22.08	Ethyl alcohol or neutral spirits, undenatured or denatured for blending with petrol	25%
G.N. 62/1988	ex 22.08.99	Other denatured or undenatured spirits of a strength of 80 degrees higher locally made in Malawi	35%

	Item	*Surtax*	
ex 22.09.01	Liqueurs and cordials locally made in Malawi	35%	
ex 22.09.02	Bitters locally made in Malawi . .	35%	
ex 22.09.03	Rum locally made in Malawi . .	35%	
ex 22.09.04	Brandy and Gin of all kinds locally made in Malawi	35%	
ex 22.09.99	Other potable spirits locally made in Malawi	35%	
ex 24.01.99	Unmanufactured tobacco, and tobacco refuse of Malawi origin	35%	
ex 24.02.02	Cigars, cheroots, cigarillos locally made in Malawi	35%	
ex 24.02.03	Cigarettes locally made in Malawi . .	35%	
ex 24.02.04	Snuff locally made in Malawi . .	35%	
27.10.02	Other motor spirits	25%	G.N. 31/1986
27.10.14	Other kerosene	25%	
27.10.21	Distillate and other fuels n.e.s. (including diesel oil, gas oil and other oils suitable for high speed diesel engines)	25%	
ex 33.06.04	Other perfumery, cosmetic and toilet preparations of an alcoholic strength exceeding 30 degrees of alcohol locally made in Malawi	35%	G.N. 62/1988
ex 33.06.99	Other perfumery, cosmetic and toilet preparation locally made in Malawi . .	35%	
ex 36.06.99	Matches locally manufactured in Malawi	35%	G.N. 41/1988
39.07.01	Tarpaulins	5%	G.N. 31/1986
62.04.02	Tarpaulins	5%	
82.01.01	Hoes other than hoe blanks	5%	G.N. 62/1984
ex 85.04.99	Electric accumulators for incorporation as initial equipment in motor vehicles assembled or manufactured in Malawi.	Free	
	Goods which, in terms of an agreement between the Government and any other government, organization, institution, body or person, are required to be exempted from surtax . .	Free	G.N. 40/1983
ex 85.15.03 ex 85.15.04	Transistorized broadcast receivers locally assembled in Malawi	35%	G.N. 62/1988
87.02.03	Coaches and Onmibuses: designed for having a seating capacity for more than 12 persons, including driver . .	5%	
87.02.04	Load-carrying vehicles (including four-wheel drive vehicles) of a carrying capacity of not less than 2.75 tonnes	5%	

		Item	*Surtax*
	87.02.11	Other chassis	5%
	87.14.03	Trailers of carrying capacity of not less than 2.75 tonnes	5%
G.N. 62/1988	ex 92.11.01 ex 92.11.02	Transistorized record players locally assembled in Malaŵi	35%
	ex 92.11.03 ex 92.11.04	Cassette tape recorders locally assembled in Malaŵi	35%
	ex 94.01.99	Other chairs and seats locally manufactured in Malaŵi	35%
G.N. 41/1988	94.02.99	Other specialized furniture locally made in Malaŵi	35%
G.N. 62/1988	94.03	Other furniture and parts thereof locally made in Malaŵi	35%
	94.04	Mattress supports and articles of bedding	35%
G.N. 39/1990	1701.11.00	Cane sugar in solid form locally manufactured in Malaŵi . .	5%
G.N. 15/1990	ex 8418.10.90	Combined refrigerator—freezers, fitted with separate external doors locally made in Malaŵi	35%
	ex 8418.20.10	Refrigerators, household type of up to 340 l capacity locally made in Malaŵi	20%
	ex 8418.20.90	Refrigerators, household type of a capacity exceeding 340 l locally made in Malaŵi	35%
	ex 8418.30.10	Freezers of the chest type, not exceeding 800 l capacity of up to 340 l capacity locally made in Malaŵi . .	20%
	ex 8418.30.90	Freezers of the chest type, not exceeding 800 l capacity of capacity exceeding 340 l locally made in Malaŵi	35%
	ex 8418.40.00	Freezers of the upright type, not exceeding 900 l capacity locally made in Malaŵi	35%
	ex 8516.00.00	Other ovens, cookers, cooking plates, boiling rings, grillers and roasters locally made in Malaŵi	20%
G.N. 91/1990	ex 8506.10.00	Primary cells and primary batteries of an external volume not exceeding 300 cm^3 locally made in Malaŵi . .	20%
	ex 8506.90.00	Primary cells and primary batteries of an external volume exceeding 300 cm^3 locally made in Malaŵi	20%

SEVENTH SCHEDULE

reg.115
G.N. 47/1979

REBATES, REMISSIONS AND REFUNDS

1. *Traveller's accompanied baggage*

A rebate of duty, the total amount of which shall not exceed one Kwacha for each traveller, shall be granted in respect of dutiable goods other than merchandise imported by a traveller in his accompanied baggage:

Provided that—

(*a*) the rebate shall not be granted in respect of goods imported by a person returning to Malawi after an absence therefrom of less than 24 hours;

(*b*) if the amount of duty payable by a traveller after the deduction of the rebate is less than ten tambala, that amount shall also be rebated.

2. *Aircraft stores, fuel and equipment*

A refund of the duty paid shall be granted in respect of stores, aircraft equipment, ground equipment, spare parts, lubricants and fuel supplies for use in or for the maintenance of aircraft—

(*a*) engaged in international air navigation;

(*b*) engaged in the operation of a commercial air service; and

(*c*) temporarily imported and engaged in the search, rescue, investigation, repair or salvage of lost or damaged conveyances provided that such goods are exported within one month of the conclusion of such search, rescue, investigation, repair or salvage.

3. *Vessels and Parts thereof* G.N. 47/1979

A refund of the duty paid shall be granted in respect of vessels, and parts for vessels—

(*a*) engaged in commercial fishing;

(*b*) engaged in the operation of a commercial service for the transportation of passengers or goods.

4. *Agreements*

A refund of the duty paid shall be granted in respect of any goods where such refund is required in terms of an agreement between the Government and any other government, organization, institution, body or person.

(*c*) on removal from the premises of a licensed excise manufacturer, of materials intended for manufacture under rebate, declare on the relative bill of entry that the goods are to be used solely for the purpose specified.

9. A registered manufacturer shall keep a stock book, in a form approved by the Controller, showing full particulars of all receipts and disposals of materials entered for manufacture under rebate, in such manner that the materials can be readily accounted for to the satisfaction of an officer. If a manufacturer fails to keep a stock book in the manner prescribed in this paragraph, any rebated material received by the registered manufacturer during the period when the stock book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Controller that the material was used, transferred or disposed of for the purpose for which the rebate was granted.

10. With the written permission of the proper officer, a registered manufacturer may transfer to another registered manufacturer materials entered under rebate of duty if a declaration of transfer on form No. 86 is furnished to an officer at the port at which entry of the materials on importation or removal from bond or from the premises of the licensed excise manufacturer was effected.

11. The receipt on the declaration of transfer referred to in paragraph 10 shall be completed by the registered manufacturer to whom the materials have been transferred who shall thereafter assume the obligation in respect of the materials in the transfer and, failing the return of the receipted declaration to the officer within 14 days after the transfer was authorized, the person transferring the materials shall be liable for the duty otherwise payable thereon and shall pay such duty on demand.

12. A registered manufacturer shall, when required by the Controller to do so, carry out under the supervision of an officer, at such times as the Controller may consider necessary, any manufacturing operation in which materials entered under rebate are used.

13. The Controller may at any time cancel the registration of a manufacturer if he is satisfied that such manufacturer is not complying with the conditions of the bond.

14.—(1) At the time of registration and annually thereafter not later than the 1st day of January in each year the manufacturer shall pay to the Controller a fee of K150: G.N. 114/1981

Provided that if the manufacturer is registered after the 30th day of June in any year he shall pay a fee of K75 in respect of that year.

(2) If a registered manufacturer does not pay the annual fee on or before the 1st day of January in any year the registration of such manufacturer shall be cancelled on and with effect from the 1st day of January of that year.

(3) Where a manufacturer is registered in more than one industry specified in Appendix A or Appendix B the total initial or annual fee shall not exceed the fee referred to in subparagraph (1).

15.—(1) The rates of duty in Part III of the Customs Tariff on goods specified in Appendix A when imported by a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix A.

(2) The rates of duty in Part III of the Excise Tariff on goods specified in Appendix B when delivered to a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix B.

Part 2: Industrial Drawbacks

1. In this Part, unless inconsistent with the context—

"manufacture" includes to process and cognate expressions shall be construed accordingly.

(2) Where the term "Goods manufactured or processed in Malaŵi" set out in Appendix C includes more than one product the term shall be deemed to include any or all of the products individually or collectively specified in that Appendix under that heading.

3. Subject to the provisions of this Part, if the goods specified in column 1 of Appendix C are manufactured within Malaŵi from any of the materials specified in column 2 of that Appendix in relation to those goods, those goods shall, when exported to any country, be subject to a drawback of customs or excise duty paid on such material to the extent shown in column 3 of the Appendix:

Provided that, except in such cases as the Controller may allow, no drawback shall be payable if the goods are exported more than 2 years after the date of payment of the duty.

4. Subject to such exceptions as the Controller may allow, a manufacturer who intends to claim drawback under the provisions of this Part shall, before entering materials imported or taken out of bond for the purpose of manufacture in accordance with this Part, register with the Controller his name and address and shall make a note on the face of the relative bill of entry to the effect that the materials or part of them are intended for manufacture and may be exported under drawback.

5. Every registered manufacturer shall keep a stock book, in a form approved by the Controller, showing full particulars of all receipts and disposals of materials entered under paragraph 4 in such manner that the materials may be readily accounted for to the satisfaction of an officer.

6. For the purpose of this Part the Controller may, after consultation with the manufacturer, determine the quantity, origin and value of any material or parts and accessories required to be used or consumed in the manufacture of any goods and may authorize drawback in accordance therewith. The quantity, value and origin so determined and authorized shall be presumed, in the absence of evidence to the contrary, to have been used or consumed in the manufacture of such goods.

7.—(1) Any person who wishes to export goods under drawback in accordance with this Part shall—

(*a*) present to an officer an application for drawback in the specified form together with the original invoices relative to the material consumed in the manufacture of the goods, in addition to the declaration or other document required to be presented prior to exportation;

(*b*) produce the goods for examination by an officer, before the goods are exported.

(2) Upon receipt of an application and such evidence of export and other evidence of entitlement as may be required by the Controller, the Controller shall authorize payment of the drawback that is due.

8. Notwithstanding the provisions of paragraph 7 the Controller may, in his discretion, approve other procedures for the export of such goods under drawback.

APPENDIX A

EIGHTH SCHEDULE: PART I

INDUSTRIAL REBATES: CUSTOMS DUTIES

G.N. 143/1975 49/1979 63/1979 38/1980 133/1980 138/1980 146/1981 53/1982 177/1983 29/1984 97/1987 110/1988 4/1990 106/1990 108/1990 109/1990 110/1990

NOTE 1: For convenience of reference, the items shown in this Appendix are arranged in accordance with the form of the Customs Tariff.

NOTE 2: For the purposes of this Appendix the expression "protected goods" means the goods of subheadings Nos. 55.09.31, 55.09.39, 56.07.31 and 56.07.39.

1	2	3	4	5
BOOT AND SHOE MANUFACTURING INDUSTRY:				
ex 34.05	Dressings, in bulk	—	15%	10%
ex 40.07.99	Rubber randing; rubber soling in the piece	—	15%	10%
ex 41.02	Leather, in the piece	—	Free	Free
ex 51.04 ex 54.05 ex 56.07.99	Woven fabrics of man-made fibres or of flax: for the inner linings of boots and shoes	—	15%	10%
ex 55.09.99	Woven fabrics of cotton being bleached or dyed canvas or duck or combined canvas and drill	—	15%	10%
ex 58.04	Cotton velvets and velveteens; plain, dyed or printed corduroys and needlecords	—	15%	10%
ex 58.05	Tape bindings	—	15%	10%
ex 59.02.99	Thermoplastic counter material	—	15%	10%
ex 59.07.99	Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials	—	15%	10%
ex 59.11	Textile fabrics laminated with rubber	—	15%	10%
49.11.00	Semiflex toe puff material	—	15%	10%
ex 64.05	Rubber soles; shoes stiffener; fibre or wooden shanks; plastic heels; plastic or rubber straps	—	15%	10%

G.N. 49/1979

APPENDIX A—(*continued*)

	1	2	3	4	5
G.N. 177/1983	BUTTON MANUFACTURING INDUSTRY:				
	ex. 34.05	Polishing Cream	—	15%	10%
	ex. 98.01	Button Blanks	—	15%	10%
	CLOTHING MANUFACTURING INDUSTRY:				
	NOTE: This industry covers the manufacture of clothing and articles of apparel of or included in headings Nos. 39.07.07, 40.13, 42.03, 43.02, 60.02 to 60.06, 61.01 (other than babies' napkins and the goods of subheading No. 61.01.02), 61.09 and of such other articles of clothing and apparel as may be approved by the Minister; of headgear of Chapter 65 (other than the goods of subheading No. 65.06.02); of made up accessories or parts directly for use on or for such clothing and headgear including the covering of such accessories or parts; of umbrella coverings; subject to such limitations and exclusions as the Minister may consider desirable.				
	ex 39.00.13	P.V.C/Nylon laminated fabric	—	15%	10%
	ex 39.00.13	P.V.C. fabric	—	15%	10%
	ex 40.07.99	Rubber-proofed fabrics: in the piece ..	—	15%	10%
	ex 40.07.99	Textiles backed with rubber foam: in the piece	—	15%	10%
	ex 40.14.99	Rubber bands	—	15%	10%
	ex 49.11	Printed cloth name or size labels ..	—	15%	10%
G.N. 97/1987	ex Chapters 51 to 57	Woven fabrics other than protected goods	—	15%	10%
				and in addition	
			per m³	6t	6t
G.N. 97/1987	ex 58.04	Corduroys and velveteens	—	15%	10%
				and in addition	
			per m³	6t	6t
	ex 58.05	Waistbanding	—	15%	10%
	ex 58.08.99	Lace and embroidery in the piece or in the form of medallions	—	15%	10%
	ex 59.02.99	Fabrics of felt	—	15%	10%
	ex 59.07.99, ex 59.11	Plastic leathercloth, other proofed fabrics in the piece	—	15%	10%
	60.01	All goods in this heading	—	15%	10%
	ex 61.01	Collar interlinings	—	15%	10%
	ex 17.04	Liquorice in sheet or rope form ..	—	15%	10%
	ex 20.03	Ginger preserved in syrup: in bulk ..	—	15%	10%
	CYCLE PARTS AND ACCESSORIES MANUFACTURING INDUSTRY:				
	83.14.99	Cycle badges	—	15%	10%
	ex 87.12.03	Cycle frame parts for fabrication, namely brackets, crowns, lugs, race seatings and stays: cycle fork parts for			

APPPENDIX A—(*continued*)

1	2	3	4	5	
	fabrication, namely—blades and covers: cycle mudguards of metal, unpainted and without holes; mudguard clips	—	15%	10%	
ex 4011.50.00	Tyres	—	15%	10%	G.N. 106/1991
ex 4013.20.00	Tubes	—	15%	10%	
ex 4202.99.00	Tool bags	—	15%	10%	
ex 73.15	Chains	—	15%	10%	
ex 73.18	Bolts, nuts, washers and cotter pins ..	—	15%	10%	
ex 8306.10.10	Bells	—	15%	10%	
ex 8482.10.10	Ball bearings	—	15%	10%	
ex 87.14	Pins, saddles, handle bars, chain wheel with crank, rim tapes, lamps bracket, reflectors, chain adjusters, bridge clips, brake set, hubs free wheel, spokes with nipples and washers, peddals, seat pillar, BB axle, stands and carriers ..	—	15%	10%	
DOMESTIC AND INDUSTRIAL ELECTRICAL APPLIANCE MANUFACTURING INDUSTRY:					
ex 83.07.99	Components for incorporation into fluorescent light fittings manufactured in Malawi from sheet metal: excluding lighting tubes and plug-in components ..	—	15%	10%	
ex 85.12	Elements	—	15%	10%	
ex 90.24.01	Thermostats	—	15%	10%	
EDIBLE FATS AND OILS MANUFACTURING INDUSTRY:					
ex 15.07.99	All goods in this subheading except castor oil	—	Free	Free	
ex 21.07.99	Emulsifying agents	—	Free	Free	
1207.20.00	Cotton seed	—	Free	Free	G.N. 110/1990
ENAMELWARE AND HALLOW-WARE MANUFACTURING INDUSTRY:					
ex 73.38.99	Black pressings in the shape of spouts and handles for incorporation in the manufacture of domestic articles of enamelware	—	15%	10%	
FISHING FLY MANUFACTURING INDUSTRY:					
ex 43.02.00	Various hairs and furs on the skin ..	—	Free	Free	
ex 32.05	Dye	—	Free	Free	G.N. 110/1988
ex 34.04	Wax	—	Free	Free	
ex 35.06	Bostic (glue)	—	Free	Free	
ex 38.07	Turpentine	—	Free	Free	
ex 39.02.05	Polythene sheets	—	Free	Free	
ex 48.16.99	Sachets (pockets/envelopes)	—	Free	Free	
ex 50.04	Silk yarns	—	Free	Free	
ex 50.09	Florist tape	—	Free	Free	
ex 51.02	Nylon yarns	—	Free	Free	
ex 71.16.99	Parts of imitation salmon book brooches	—	Free	Free	
ex 74.03	Florist wire	—	Free	Free	G.N. 97/1987
ex 97.07.01	Fish hooks	—	Free	Free	G.N. 110/1988
FOOD MANUFACTURING INDUSTRY:					
ex 08.00.99	Almonds, apricot kernels: in bulk ..	—	15%	10%	G.N. 138/1980

APPENDIX A—(*continued*)

	1	2	3	4	5
	ex 08.00.99	Dessicated coconut powder	—	15%	10%
G.N.	ex 09.04.01	Spices, ground, crushed or rubbed	—	15%	10%
177/1983	ex 15.07.99	Refined cooking oil	—	15%	10%
G.N. 97/1987	ex 15.13	Baking fat	—	15%	10%
	17.01.99	All goods in this subheading	—	15%	10%
	ex 17.04	Liquorice: in sheet or rope form	—	15%	10%
	ex 20.03	Ginger preserved in syrup: in bulk	—	15%	10%
	FURNITURE AND MATTRESS MANURACTURING INDUSTRY:				
	ex 39.00.13	Decorative plastic laminated sheets	—	15%	10%
	ex 40.07.99	Furniture webbing	—	15%	10%
	ex 44.28	Wooden dowels, unshaped	—	15%	10%
	ex Chapters 51 to 58	Woven fabrics	—	15%	10%
	ex 59.02.99	Fabrics of felt	—	15%	10%
	ex 59.07.99	Textile fabrics coated with P.V.C.: P.V.C. leathercloth strip or sheet	—	15%	10%
	60.01	All goods in this heading	—	15%	10%
	ex 62.05.99	Tufts for mattresses and upholstery	—	15%	10%
	83.01	All goods in the heading	—	15%	10%
	83.02.19	All goods in this subheading	—	15%	10%
	ex 83.02.99	Base metal fittings, for furniture	—	15%	10%
	ex 94.03	Plastic ferrules for the legs of cabinets: wooden dowels, shaped	—	15%	10%
	ex 98.01	Buttons for mattresses and upholstery	—	15%	10%
	KNITWEAR MANUFACTURING INDUSTRY:				
	ex 58.05.00	Lining tape	—	15%	10%
	ex 58.08.99	Lace in the piece	—	15%	10%
G.N. 97/1990	4007.00.00	Latex rubber yarn	—	15%	10%
	ex 4008.10.00	Rubber tape	—	15%	10%
	5205.13.00	Cotton yarn	—	15%	10%
	5206.13.00	Polyester/Cotton yarn	—	15%	10%
	5509.32.00	Acrylic fibres	—	15%	10%
	LEATHER TANNING INDUSTRY:				
	ex 15.07.99	Oils for tanning, except castor oil	—	15%	10%
	ex 32.09.99	Leather paints, in bulk	—	15%	10%
G.N. 108/1990	MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:				
	ex 0409.00.00	Honey	—	15%	10%
	ex 11.08	Starches	—	15%	10%
	ex 1302.12.00	Liquorice juice block	—	15%	10%
	ex 1302.39.00	Tolu solution	—	15%	10%
	ex 17.02	Caramel, dextrose monohydrate, liquid lucose, lactose anhydrous	—	15%	10%
	ex 2508.10.00	Bentonite	—	10%	Free
	ex 2608.00.00	Calamine powder	—	10%	Free
	ex 2712.20.00	Paraffin wax	—	10%	Free
	ex 2712.90.00	Liquid paraffin	—	10%	Free
	ex Chap. 28	All goods in this Chapter	—	10%	Free
	ex Chap. 29	All goods in this Chapter	—	15%	10%
	ex 3203.00.00	Dyes	—	15%	10%
	ex 3204.90.00	Gentian violet	—	15%	10%
	ex 33.01	All goods in this Heading	—	15%	10%

APPENDIX A—(*continued*)

1	2	3	4	5
REFRIGERATOR AND REFRIGERATION EQUIPMENT MANUFACTURING INDUSTRY:				
NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the cabinet and door or lid or such alternative parts, components or accessories as may be approved by the Minister, will be manufactured in Malawi.				
ex 39.00.02	Darvie and similar P.V.C. sheeting ..	—	15%	10%
ex 39.07.19	Trays, baskets, door gaskets ..	—	15%	10%
ex 73.38.99	Wire baskets	—	15%	10%
ex 82.02.01	Bottle openers	—	15%	10%
ex 83.01.00	Door handles incorporating locks: locks	—	15%	10%
ex 83.02.99	Hinges; door handles; adjustable feet	—	15%	10%
ex 83.14.99	Name and data plates	—	15%	10%
ex 84.10.99	Compressors under ¼ horsepower ..	—	15%	10%
ex 84.15.99	Absorption units; burners—paraffin or gas; condensers; plastic liners; defrost elements; driers; tanks; runners: being component parts for refrigerators and refrigeration equipment	—	15%	10%
ex 90.24.01	Thermostats	—	15%	10%

APPENDIX A—(*continued*)

1	2	3	4	5	
ex 35.03	Gelatine	—	15%	10%	
ex 39.19 and 39.20	Stretch wrap film	—	15%	10%	
ex 39.23	Bekelite caps	—	15%	10%	
ex 48.19	Laminate/polycote packets	—	15%	10%	
MINERAL AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:					
17.01.99	All goods in this subheading	—	15%	10%	G.N. 97/1987
PAINTS COLOURS, THINNERS AND PUTTY MANUFACTURING INDUSTRY:					
ex 15.07.99	Vegetable oils, except tung oil	—	15%	10%	
PRIMARY CELLS AND BATTERY MANUFACTURING INDUSTRY:					G.N. 26/1990
1108.11.10	Neo electrolytic starch	—	15%	10%	
2803.00.00	Acetylene black	—	15%	10%	
2820.10.00	Electrolytic manganese dioxide	—	15%	10%	
2827.10.00	Ammonium chloride	—	15%	10%	
2827.36.00	Zinc chloride	—	15%	10%	
3801.10.00	Graphite	—	15%	10%	
3920.42.00	Shrink film	—	15%	10%	
3923.50.00	Plastic caps	—	15%	10%	
ex 4804	Kraft paper	—	15%	10%	
4807.99.00	Poly sandwiched paper and chip board paper	—	15%	10%	
4818.90.00	Paper tissues	—	15%	10%	
4821.10.00	Paper labels	—	15%	10%	
7211.49.00	Tinned steel strip	—	15%	10%	
7907.90.10	Zinc calots	—	15%	10%	
8309.90.00	Metal tops caps	—	15%	10%	
8506.90.00	Electrolytic coated paper	—	15%	10%	
8545.19.00	Carbon rods	—	15%	10%	
RADIO, SOUND REPRODUCER AND ALLIED PRODUCTS MANUFACTURING INDUSTRY:					
NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the basic chassis or such alternative parts, components or accessories as may be approved by the Minister will be manufactured in Malawi.					
ex 39.00.12	Acrylic sheet of the kind suitable for use in the manufacture of radios and radio components	—	15%	10%	
ex 39.00.13	Plastic laminated sheets	—	15%	10%	
ex 39.07.19	Handles and plastic cabinets	—	15%	10%	
ex 44.28	Unshaped leg dowels	—	15%	10%	
ex Chapters 51 to 57, ex 59.07.99, ex 59.11	Grill cloth	—	15%	10%	G.N. 29/1984 G.N. 97/1987
ex 51.04	Woven fabric for covering radio cabinets	—	15%	10%	
ex 59.07.99	Textile fabrics coated with P.V.C.; P.V.C. leathercloth strip or sheet: for covering radio cabinets	—	15%	10%	

APPENDIX A—(*continued*)

1	2	3	4	5
ex Chapter 83	Cabinet fittings	—	15%	10%
ex 83.14.99	Metal name plates	—	15%	10%
ex Chapter 85	Components other than cabinets, n.e.s. ..	—	15%	10%
ex 85.14.04, ex 85.23.02	Modules and other chassis	—	15%	10%
ex 85.14.99, ex 92.13, ex 94.03	Cabinet fittings	—	15%	10%
ex 92.13	Tape decks, turntables, pick-ups and pick-ups and turntable units: imported in a knocked-down form approved by the Controller	—	15%	10%
ex 92.13	Cartridges	—	15%	10%
REFRIGERATOR AND REFRIGERATION EQUIPMENT MANUFACTURING INDUSTRY:				
NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the cabinet and door or lid or such alternative parts, components or accessories as may be approved by the Minister, will be manufactured in Malawi.				
ex 39.00.02	Darvie and similar P.V.C. sheeting ..	—	15%	10%
ex 39.07.19	Trays, baskets, door gaskets	—	15%	10%
ex 73.38.99	Wire baskets	—	15%	10%
ex 82.02.01	Bottle openers	—	15%	10%
ex 83.01.00	Door handles incorporating locks: locks ..	—	15%	10%
ex 83.02.99	Hinges; door handles; adjustable feet ..	—	15%	10%
ex 83.14.99	Name and data plates	—	15%	10%
ex 84.10.99	Compressors under ¼ horsepower ..	—	15%	10%
ex 84.15.99	Absorption units; burners—paraffin or gas; condensers; plastic liners; defrost elements; driers; tanks; runners: being component parts for refrigerators and refrigeration equipment	—	15%	10%
ex 90.24.01	Thermostats	—	15%	10%
RUBBER PRODUCTS MANUFACTURING INDUSTRY:				
ex 40.05.03	The goods in this subheading for the manufacture of accessories for railway track	—	Free	Free
SLIDE FASTENERS MANUFACTURING INDUSTRY:				
G.N. 63/1979 58.05	All goods in this heading	—	15%	10%
ex 98.01	Pin-locks and stoppers	—	15%	10%
SOAP AND SOAP SUBSTITUTES MANUFACTURING INDUSTRY:				
ex 15.07.99	Oils, vegetables, in bulk	—	Free	Free
ex 34.02.01	A.D. flakes	—	Free	Free
SPIRITS MANUFACTURING INDUSTRY:				
ex 22.09	Spirits, spirituous beverages and compound alcoholic preparations for the manufacture of excisable spirits	—	Free	Free

APPENDIX A—(*continued*)

1	2	3	4	5	
ex 83.01	Door locks ..	—	15%	10%	
ex 83.02.99	Anti-lure fasteners, handrail brackets, door handles (incorporating locks), door hinges, piano hinges	—	15%	10%	
ex 83.14.99	Metal name plates	—	15%	10%	
84.06.99	All goods in this subheading ..	—	15%	10%	
ex 84.10.99	Fuel pumps	—	15%	10%	
ex 84.18.99	Air or oil filters	—	15%	10%	
ex 84.63.99	Universal joints, pulleys, gasketsets ..	—	15%	10%	
ex 85.08.99	All goods in this subheadings ..	—	15%	10%	
ex 85.17.02	Electric bells	—	15%	10%	
ex 85.20.99	Bulbs	—	15%	10%	
85.23.01	All goods in this subheading ..	—	15%	10%	
87.06.99	All goods in this subheading ..	—	15%	10%	
ex 87.14.99	Parts of vehicles of subheadings 87.14.01, 87.14.03 and 87.14.04; excluding bodies and body sections ..	—	15%	10%	
ex 90.23.01	Motor vehicle temperature gauges ..	—	15%	10%	
ex 90.24.01	Motor vehicle thermostats, fuel gauges and oil pressure gauges	—	15%	10%	
ex 90.27.01	Motor vehicle speedometers ..	—	15%	10%	
TRANSFER PRINTING INDUSTRY:					
ex Chapters 51 to 57	Woven fabrics other than protected goods	—	15%	10%	G.N. 97/1987
ex 60.01	All goods in this heading	—	15%	10%	
TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:					
ex 59.11	Rubberised canvas	—	15%	10%	
ex 41.02	Leather in the piece	—	15%	10%	
ex 42.02	Plastic handles	—	15%	10%	
ex 48.09	Fibre board	—	15%	10%	
ex 51.04	Linings	—	15%	10%	
ex 55.09.30 55.09.39	Canvas	—	15%	10%	G.N. 177/1983
ex 56.07.99	Viscose linings	—	15%	10%	
ex 58.04	Velveteens	—	15%	10%	
ex 59.07.99	P.V.C. leathercloth	—	15%	10%	
ex 73.40.99, ex 83.02	Metal fittings	—	15%	10%	
ex 83.01	Locks	—	15%	10%	
ex 98.02	Slide fasteners	—	15%	10%	G.N. 25/1989
VINYL COATED FABRIC MANUFACTURING INDUSTRY:					
ex 51.04	Woven fabrics of man-made fibres ..	—	15%	10%	G.N. 133/1980
WATCH MANUFACTURING INDUSTRY:					
91.07.99	All goods in this subheading ..	—	15%	10%	G.N. 198/1980
ex 42.03	Watch straps	—	15%	10%	
ex 62.05.99	Watch straps	—	15%	10%	
ex 71.12	Watch straps	—	15%	10%	G.N. 28/1981
71.16.99	Watch straps	—	10%	10%	

APPENDIX B

EIGHTH SCHEDULE: PART I

INDUSTRIAL REBATES: EXCISE DUTIES

NOTE: For convenience of reference, the items shown in this Appendix are arranged in accordance with the form of the Excise Tariff.

	1	2 Item	3	4 Duty
G.N. 138/1980 G.N. 25/1989	8	FOOD MANUFACTURING INDUSTRY: Cane sugar, solid	—	Free
		MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:		
		22.08.01 Ethanol	—	Free
		MINERAL AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:		
	8	Cane sugar, solid	—	Free
		SPIRITS MANUFACTURING INDUSTRY:		
G.N. 177/1983	8	Cane sugar, solid	—	Free

APPENDIX A—(*continued*)

	2	3	4	5	
TEXTILE MANUFACTURING INDUSTRY:					
ex 34.02.01, ex 34.02.99	Synthetic detergents for use in the processing of raw cotton	—	Free	Free	
ex 34.05	Scouring powders for scouring fabrics before dyeing	—	Free	Free	
ex 49.11	Printed cloth name or size labels ..	—	Free	Free	
ex 58.05	Satin binding	—	Free	Free	
ex 58.05	Narrow woven fabrics for blanket binding	—	Free	Free	
ex 60.01	Knitted fabrics for blanket binding ..	—	Free	Free	
TRAILER AND MOTOR VEHICLE MANUFACTURING INDUSTRY: NOTE: These rebates are applicable only to parts and materials for the manufacture of goods-carrying vehicles or trailers or vehicles authorized by the Minister for the purpose of Note 6 to Chapter 87 of the Customs Tariff, or for the manufacture of bodies or cabs for such vehicles					
TRAILER AND MOTOR VEHICLE MANUFACTURING INDUSTRY:					
ex 34.04	Sealing wax	—	15%	10%	G.N. 109/1990
ex 39.17	Plastic tubing	—	15%	10%	
ex 5907.00.00	Canvas	—	15%	10%	
ex 6813.10	Brake linings and pads whether cut to size or not	—	15%	10%	
ex 7019.90.90	Ventilators	—	15%	10%	
ex Chap. 72	All goods in this Chapter	—	15%	10%	
ex Chap. 73	All goods in this Chapter	—	15%	10%	
ex 76.06	Aluminium tubes, pipes and strips ..	—	15%	10%	
ex 76.08 and 76.09	Aluminium tubes, pipes and fittings ..	—	15%	10%	
ex 76.10	Profiles	—	15%	10%	
ex 7616.10.00	Screws, bolts, nuts, hooks, rivets and washers	—	15%	10%	
ex 83.09	Stoppers, caps and lids	—	15%	10%	
ex 84.81	Taps, corks and valves	—	15%	10%	
ex 84.82	Ball and roller bearings	—	15%	10%	
	Wipe motors	—	15%	10%	
ex 40.07.02	Sponge, rubber, strip	—	15%	10%	
ex 40.07.99	Rubber window gasketting and locking strip therefor	—	15%	10%	
40.11.39	All goods in this subheading	—	15%	10%	
ex 95.07.99	Textile fabrics coated with P.V.C. or other artificial materials	—	15%	10%	
70.09.00	Mirrors	—	15%	10%	
ex 73.09.79	Tread plate, in the piece	—	15%	10%	
ex 73.35.99	Springs	—	15%	10%	
ex 73.40.99	Hose clips	—	15%	10%	
ex 83.01	Door locks	—	15%	10%	
ex 83.02.99	Anti-lure fasteners, handrail brackets, door handles (incorporating locks), door hinges, piano hinges	—	15%	10%	

APPENDIX A—(*continued*)

	1	2	3	4	5
	ex 83.14.99	Metal name plates	—	15%	10%
	84.06.99	All goods in this subheading	—	15%	10%
	ex 84.10.99	Fuel pumps	—	15%	10%
	ex 84.18.99	Air or oil filters	—	15%	10%
	ex 84.63.99	Universal joints, pulleys, gasket sets	—	15%	10%
	ex 85.08.99	All goods in this subheading	—	15%	10%
	ex 85.17.02	Electric bells	—	15%	10%
	ex 85.20.99	Bulbs	—	15%	10%
	85.23.01	All goods in this subheading	—	15%	10%
	87.06.99	All goods in this subheading	—	15%	10%
	ex 87.14.99	Parts of vehicles of subheadings 87.14.01, 87.14.03 and 87.14.04; excluding bodies and body sections	—	15%	10%
	ex 90.23.01	Motor vehicle temperature gauges	—	15%	10%
	ex 90.24.01	Motor vehicle thermostats, fuel gauges and oil pressure gauges	—	15%	10%
	ex 90.27.01	Motor vehicle speedometers	—	15%	10%
	TRANSFER PRINTING INDUSTRY:				
G.N. 97/1987	ex Chapters 51 to 57	Woven fabrics other than protected goods	—	15%	10%
	ex 60.01	All goods in this heading	—	15%	10%
	TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:				
	ex 59.11	Rubberised canvas	—	15%	10%
	ex 41.02	Leather in the piece	—	15%	10%
	ex 42.02	Plastic handles	—	15%	10%
	ex 48.09	Fibre board	—	15%	10%
	ex 51.04	Linings	—	15%	10%
G.N. 177/1983	ex 55.09.30 55.09.39	Canvas	—	15%	10%
	ex 56.07.99	Viscose linings	—	15%	10%
	ex 58.04	Velveteens	—	15%	10%
	ex 59.07.99	P.V.C. leathercloth	—	15%	10%
	ex 73.40.99, ex 83.02	Metal fittings	—	15%	10%
	ex 83.01	Locks	—	15%	10%
G.N. 4/1990	3926.30.00	Plastic fittings	—	15%	10%
G.N. 133/1980	VINYL COATED FABRIC MANUFACTURING INDUSTRY: ex 51.04	Woven fabrics of man-made fibres	—	15%	10%
G.N. 198/1980	WATCH MANUFACTURING INDUSTRY: 91.07.99	All goods in this subheading	—	15%	10%
	ex 42.03	Watch straps	—	15%	10%
G.N. 28/1981	ex 62.05.99	Watch straps	—	15%	10%
	ex 71.12	Watch straps	—	15%	10%
	71.16.99	Watch straps	—	10%	10%

APPENDIX B

EIGHTH SCHEDULE: PART I

INDUSTRIAL REBATES: EXCISE DUTIES

NOTE: For convenience of reference, the items shown in this Appendix are arranged in accordance with the form of the Excise Tariff.

APPENDIX B—(*continued*)

1	2 Item	3	4 Duty	
	FOOD MANUFACTURING INDUSTRY:			G.N. 138/1980
8	Cane sugar, solid	—	Free	
	MINERAL AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:			
8	Cane sugar, solid	—	Free	
	SPIRITS MANUFACTURING INDUSTRY:			G.N. 177/1983
8	Cane sugar, solid	—	Free	

APPENDIX C

G.N. 122/1971 143/1975 94/1979 115/1981 41/1983 177/1983 84/1986 85/1986 101/1986 28/1987 135/1987 126/1988

EIGHTH SCHEDULE: PART 2

INDUSTRIAL DRAWBACK

Goods manufactured or processed in Malawi	*Materials in respect of which drawback is allowed*	*Extent of drawback*	
Agricultural hand-tools and animal drawn implements	All materials and components	The whole duty	G.N. 101/1986
Articles made up from netting . .	Netting made up from yarn, twine, cordage, rope or cables containing more than 50 per centum by weight of man-made fibres produced by polymerization or condensation of organic monomers (for example, nylon)	The whole duty	G.N. 177/1983
Biscuits	Baking fat, glucose, paper, packaging cartons and foil wrappers	The whole duty	
Blankets . .	Blanketing and blanket cloth	The whole duty	
Cafenol premix . .	Aspirin, caffeine and starch . .	The whole duty	G.N. 27/1990
Child Cafenol . .	Aspirin, dextrose menohydrate, orange flavour, saccharine sodium and starch	The whole duty	
Cigarettes . .	Packaging materials . .	The whole duty	
Clearton skin toning cream and Envil skin toner. .	All materials and packaging materials . .	The whole duty	G.N. 177/1983

APPENDIX C—(*continued*)

	Goods manufactured or processed in Malawi	*Materials in respect of which drawback is allowed*	*Extent of drawback*
	Clothing. . . .	Textile fabrics: in the piece	The whole duty
		Lace and embroidery . .	The whole duty
G.N. 177/1983	Curtains . .	Curtaining polyester thread and rufflette type . .	The whole duty
	Cycles	Cycle parts and accessories	The whole duty
G.N. 84/1986	Dhall	All materials and components	The whole duty
	Dry cell batteries. .	All materials and components	The whole duty
	Electric fires . .	All materials and components	The whole duty
G.N. 79/1976	Enamelled hollow-ware of iron and steel	Rough worked, uncoated, iron or steel shapes, parts and blanks	The whole duty
G.N. 121/1980	Fishing nets, sports nets and twine . .	Untwisted yarn of man-made fibres continuous . .	The whole duty
G.N. 161/1980	Fluorescent light fittings	All materials and components	The whole duty
	Footballs . .	All materials and components	The whole duty
	Footwear . .	All materials (whether pre-fabricated or not) . .	The whole duty
	Furniture . .	Textile fabrics: in the piece	The whole duty
		Component parts . .	The whole duty
G.N. 44/1978	Motor vehicle trucks and buses . .	Chassis with or without cabs	The whole duty
G.N. 27/1991	Norolon premix . .	Chloroquine phosphate, Di-basic calcium phosphate, magnesium stearate starch and talc	The whole duty
	Panadol premix . .	Paracetamol, potassium sorbate, providone, starch stearic acid and acid . .	The whole duty
G.N. 135/1987	Petroleum Jelly; Menthol Rub: Perfumery, Hair Skin and Toilet preparations	All materials and packaging materials	The whole duty
G.N. 85/1986 126/1988	Plastic containers	Polypropylene granules . .	The whole duty
		Polystyrene Polyvinyl chloride compound High Density Polythylene Low Density Polythylene Polypropylene colouring pigments . .	The whole duty

Goods manufactured or processed in Malawi	*Materials in respect of which drawback is allowed*	*Extent of drawback*	
Plastic products . .	Polythylene Polypropylene Polyvinyl chloride . .	The whole duty	G.N. 28/1987
Polypropylene bags	Polypropylene granules . .	The whole duty	G.N. 41/1983
Prepared foodstuffs beverages . .	Tomato paste	The whole duty	G.N. 23/1976
Printed textile fabrics	Woven textile fabrics, knitted and crocheted fabrics . .	The whole duty	G.N. 161/1980
P.V.C. Tarpaulins	Woven nylon textile fabrics: in the piece and plasticisers	The whole duty	G.N. 177/1983
P.V.C. Tarpaulins	Woven nylon textile fabrics in the piece	The whole duty	G.N. 115/1981
Radios, tape recorders and combinations thereof . .	All materials and components	The whole duty	G.N. 17/1979
Refrigerators, deep freezers and coolers	All materials and components	The whole duty	G.N. 99/1975
Stationery, being lever arch files and flat files . .	All materials and components	The whole duty	G.N. 99/1975
Tents and tarpaulins	Canvas cloth and P.V.C. sheeting . .	The whole duty	G.N. 94./1976
Timber products . .	Plywood, hardboard, chipboard and similar boards: veneers . .	The whole duty	
Umbrellas . .	Textile fabrics in the piece . .	The whole duty	
	Component parts . .	The whole duty	
Watches . .	All materials and components	The whole duty	G.N. 115/1981

NOTE

CUSTOMS AND EXCISE (TARIFFS) ORDER

See SUPPLEMENT

APPOINTMENT OF SPECIAL REFEREE

under s. 120

G.N. 160/1970

The Senior Resident Magistrate at Blantyre has been appointed to be the Special Referee for the purpose of hearing and determining appeals under section 121 of the Act.