

GOVERNMENT NOTICE No. 69

REVENUE APPEALS TRIBUNAL ACT
(No. 14 OF 2021)
REVENUE APPEALS TRIBUNAL (PROCEDURE) RULES, 2025
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SCHEDULES

IN EXERCISE of the power conferred by section 41 of the Revenue Appeals Tribunal Act, 2021, I, RIZINE ROBERT MZIKAMANDA, SC, Chief Justice, in consultation with the Minister, make the following Rules—

1. These Rules may be cited as the Revenue Appeals Tribunal (Procedure) Rules, 2025.

Citation

2. In these Rules, unless the context otherwise requires—

Interpretation

“representative” means a legal practitioner, tax practitioner, accountant or auditor or any other person authorised in writing by an appellant or a respondent to represent the appellant or respondent in a proceeding before the Tribunal.

3.—(1) The objective of these Rules is to enable the Tribunal to determine appeals against objection decisions of the Commissioner General expeditiously, fairly and justly.

Objective of Rules

(2) The Tribunal shall—

(a) conduct each proceeding in a manner which is proportionate to the nature, importance, complexity, anticipated cost and resources of the parties to the proceeding;

(b) avoid unnecessary formality and allow such flexibility in the conduct of proceedings as would enable the Tribunal to dispose of the proceedings expeditiously, fairly and justly;

(c) conduct each proceeding in a manner which allows each party to the proceeding, so far as is practicable, to effectively participate in the proceeding; and

(d) conduct each proceeding expeditiously and avoid unnecessary delay.

4. The business of the Tribunal shall, unless otherwise directed by the Chairperson, be conducted during Government official working hours.

Business hours of the Tribunal

5.—(1) Where these Rules do not provide for procedure on the conduct of any proceeding before the Tribunal, the Chairperson shall, by notice in writing to the parties to the proceeding, prescribe procedure for the conduct of the proceeding.

Chairperson to prescribe procedure in other proceedings

(2) The procedure prescribed under subrule (1) shall comply with the objective under rule 3.

6. The Registrar and a Deputy Registrar of a District Registry shall—

Register of appeals and appeal files

(a) maintain a register of appeals lodged with the Tribunal in Form RAT 1, set out in the *First Schedule*;

(b) assign a number to each appeal registered by the Tribunal; and

(c) maintain a file for each appeal or matter registered by the Tribunal on which every document with respect to the appeal and a record of the proceedings of the appeal shall be filed.

7. The Chairperson shall, for each appeal filed with the Tribunal, constitute a panel comprising the Chairperson or the Deputy Chairperson and two other members to hear and determine the appeal.

Appeals and other matters to be heard and determined by panel

Appointment
and role of
party
representative

8.—(1) A party to an appeal may appoint a representative.

(2) Where a party appoints a representative, the representative shall file with the Tribunal and serve on the other party to the appeal a written notice of the appointment which shall include the name of the representative and the physical address at which the representative shall receive service of documents related to the appeal.

(3) The representative shall perform, on behalf of the party that appoints the representative, any act permitted or required to be performed by the party under these Rules, except signing a witness statement.

(4) A party who receives a notice of appointment of the representative under subrule (2) shall, with effect from the date of receipt of the notice, serve on the representative all documents required to be served on the other party.

(5) A party who appoints a representative shall be presumed to be represented by the representative until a notice nullifying the appointment is filed with the Tribunal and served on the other party.

Case
management

9.—(1) The Tribunal may, on its own motion or on application by a party to an appeal and at any time, give directions on the conduct of the appeal.

(2) Directions given under subrule (1) may, *inter alia*—

(a) prescribe a time schedule for any action to be done by a party to the appeal;

(b) order consolidation of appeals raising similar issues;

(c) order a party to the appeal to amend, or rectify a defect in, any document filed with the Tribunal;

(d) order that any other person be added or removed from the appeal on such terms and conditions as the Tribunal determines appropriate;

(e) order a party to the appeal or any other person to provide any document, book, record or item which the Tribunal believes is relevant to the determination of the appeal;

(f) direct that any person who has evidence relevant to the determination of the appeal, whose evidence is not intended to be used by any party to the appeal or matter, should submit the evidence to the Tribunal on such terms and conditions as the Tribunal determines appropriate; and

(g) give any other general directions on the conduct of the appeal as the Tribunal determines appropriate to achieve the objective in rule 3.

(3) The Tribunal may, for sufficient reason and at any time, adjourn the hearing of an appeal.

(4) Where the Tribunal adjourns the hearing of an appeal under subrule (3), the Tribunal shall fix another date for continued hearing of the appeal.

Failure to
comply with
Rules

10.—(1) Where a party to an appeal fails to comply with any rule herein or a direction given by the Tribunal under rule 9, the Tribunal may make such order or take such action as the Tribunal considers just.

(2) Without limiting the generality of subrule (1), the order so made may—

- (a) waive the requirement to comply with the rule or direction;
- (b) set aside all or a part of the proceeding;
- (c) declare a document filed or a step taken by the party to be ineffectual;
- (d) require the party to remedy the failure;
- (e) require the party to pay costs; or
- (f) require the party to do or take any action as the Tribunal determines appropriate for the just and expeditious disposal of the appeal.

11.—(1) Where an act is required to be done within a specified period of time after or from a specified date, the number of days shall be calculated by excluding the specified date and including the last day of the specified period. Calculation of time

(2) Where the last day of the specified period falls on a Saturday, Sunday or public holiday, the number of days shall be calculated by excluding—

- (a) the specified date; and
- (b) the Saturday, Sunday or public holiday, as the case may be.

12.—(1) A party who intends to take any action after expiry of the time prescribed under the Act or these Rules shall file an application for extension of time with the Tribunal. Extension of time

(2) The application under subrule (1) shall be supported by a sworn statement stating the reasons for the failure to take the action within the prescribed time.

(3) The party who files the application under subrule (1) shall serve the application on the other party within seven days of filing the application.

(4) Where the party served with an application under subrule (3) wishes to be heard on the application, the party shall, within fourteen days from the date of service, respond to the application by filing a sworn statement stating the reasons why the application should be refused.

(5) An application for extension of time filed under subrule (1) shall be heard by the Registrar or Deputy Registrar.

(6) The Registrar or Deputy Registrar may, if satisfied with the reasons given by the applicant, grant the application and order that the time be extended for such period as the Registrar or Deputy Registrar considers adequate in the circumstances of the particular case to enable the applicant to take the required action.

(7) The extension of time granted under subrule (6) shall not exceed the period prescribed for taking the action under the Act or these Rules.

13.—(1) A party may, at any time before the hearing of an appeal, apply to the Tribunal to amend a document filed with the Tribunal by that party. Amendment of documents

(2) The Tribunal may allow an application under subrule (1) where the Tribunal is satisfied that—

(a) the information or document which is the subject of the amendment, was not available to the party at the time the document intended to be amended was filed with the Tribunal; and

(b) the amendment does not raise an issue that has not already been raised in the appeal.

Withdrawal
of appeal or
matter

14.—(1) An appellant may, at any time and by notice in writing, or orally during the hearing of the appeal, withdraw the appeal or any part thereof before the Tribunal delivers its decision in the appeal.

(2) A party who files a notice of withdrawal of appeal or any part thereof under subrule (1) shall, within seven days of filing the notice, serve the notice on all parties to the appeal.

(3) Where an appellant jointly files an appeal with another appellant and the appellant withdraws his or her appeal, the Tribunal shall proceed to deal with the appeal, with respect to the remaining appellant, as if the appellant withdrawing from the appeal was not a party to the appeal.

Service of
documents

15.—(1) A party to an appeal shall serve a document required to be served on the other party under the Act or these Rules by—

(a) delivering the document by hand to the other party;

(b) where the physical address provided by the other party for purposes of service is—

(i) a residential property, delivering the document to an adult member of the family or employee of the other party found on the property; or

(ii) a business premises, delivering the document to an employee of the other party found on the premises;

(c) sending the document through electronic mail to the electronic address specified by the other party;

(d) sending the document by courier or registered post to the address specified by the other party; or

(e) any other means as the Tribunal may direct.

(2) The address for service provided to the Tribunal and other party by a party shall remain effective until the party files with the Tribunal and serves on the other party a notice of change of the address.

(3) Service of a document shall be considered to have been effected—

(a) where the service is done under subrule (1) (a), (b) or (c), on the date the document is delivered or sent;

(b) where the service is done under subrule (1) (d), three days from the date the document is sent; or

(c) where the service is done under subrule (1) (e), on such date as the Tribunal may direct.

16.—(1) A party or person who is served with a document by hand in accordance with rule 15 (1) (a) or (b), shall—

Acknowledge
ment of
service of
documents

(a) accept service of the document by thumb printing or placing his or her signature on the original copy of the document and return it to the person effecting the service; and

(b) retain the duplicate copy of the document.

(2) A person who effects service of a document by hand shall, after effecting the service, return the original copy of the document to the Tribunal.

(3) Where a person who is served with a document by hand refuses to accept service in accordance with subrule (1), the person effecting the service shall—

(a) record the refusal in writing at the back of the original copy of the document;

(b) leave the duplicate copy of the document at a conspicuous place at the place where service is effected; and

(c) return the original copy of the document to the Tribunal together with a sworn statement explaining the circumstances of the service.

(4) A party who is served with a document through electronic mail shall acknowledge service of the document through the same electronic format.

17.—(1) A person who intends to appeal against an objection decision of the Commissioner General shall commence the appeal by filing a notice of appeal in Form RAT 2 set out in the *First Schedule* at any Registry of the Tribunal.

Filing of an
appeal

(2) A notice of appeal shall be filed with the Tribunal within thirty days of receipt of the objection decision.

(3) The Registrar or Deputy Registrar shall, upon receipt of the notice of appeal—

(a) duly date, sign and stamp all copies of the notice;

(b) retain a triplicate copy of the notice on file; and

(c) return to the appellant the original and duplicate copies of the notice.

(4) The appellant shall, within seven days of filing the notice of appeal, serve the notice on the Commissioner General and any other third party entitled to be served with the notice under section 24 of the Act.

(5) A party to the appeal shall file all documents required to be filed under these Rules with the Registry where the appeal was lodged.

18.—(1) The Commissioner General shall, within thirty days of being served with the notice of appeal under rule 17 (4), file with the Tribunal his response to the grounds of appeal, in Form RAT 3 set out in the *First Schedule*.

Response by
Commissioner
General

(2) The Commissioner General shall, within seven days of filing the response, serve the response on the appellant and the third party served with the notice of appeal under rule 17 (4).

Notice of appearance by third party

19. A third party served with a notice of appeal under rule 17 (4) may, within seven days of receipt of the notice, file with the Tribunal and serve on the appellant and Commissioner General a notice of appearance containing any matter the third party would want the Tribunal to take into account in determining the appeal.

Setting down appeal for consideration and orders on disposal thereof

20.—(1) The Registrar shall, seven days after receipt of the response of the Commissioner General under rule 18, set down the appeal for consideration and determination by the Tribunal.

(2) The Tribunal may, upon review of all documents filed in the appeal—

(a) by summons in Form RAT 4 set out in the *First Schedule*, order any party to the appeal or any other person who has custody of a document which is necessary for the determination of the appeal, to submit the document to the Tribunal;

(b) order that such investigation as the Tribunal may specify be carried out in accordance with section 18 of the Act;

(c) where the documents filed by the parties are adequate for the Tribunal to decide the appeal, and with consent of the parties, proceed to hear the appeal; or

(d) order that the appeal be set down for hearing, where upon the Tribunal shall serve a notice of hearing on the parties in Form RAT 5 set out in the *First Schedule*.

(3) A notice of hearing issued under subrule (1) (d) shall be served on the parties—

Cap. 42:01

(a) in the case of an appeal with respect to classification of goods for the purposes of the Customs and Excise Act, at least thirty days before the date of hearing; or

(b) in the case of an appeal against any other objection decision, at least fourteen days before the date of hearing.

Effect of non-attendance

21. Where a party to an appeal or his or her representative fails to appear at the hearing, the Tribunal may, upon being satisfied that the notice of hearing was duly served on the party—

(a) where the party or representative has notified the Tribunal of the reason for the failure to attend and the Tribunal is satisfied that the failure to attend is due to a reasonable cause, adjourn the hearing; or

(b) where the party or representative has not notified the Tribunal of the reason for the failure to attend or the Tribunal is of the opinion that the reason given for the failure to attend is not reasonable, proceed to hear the party present at the hearing and decide the appeal.

Witnesses

22.—(1) Where an appeal is set down for hearing in accordance with rule 20 (2) (d) a party may, in addition to the documentary evidence filed with the Tribunal, summon a witness to give oral evidence at the hearing of the appeal.

(2) The Tribunal may, on its own motion or on application by a party to the appeal, summon any person to attend the hearing and give oral evidence as a witness.

(3) A summons to a witness issued under subrule (2) shall be in Form RAT 6 set out in the *First Schedule* and shall be served on the witness at least seven days before the date of the hearing.

(4) A witness shall not be compelled to give any evidence or produce any document which the witness cannot be compelled to give or produce during a trial in a court of law.

(5) A witness shall, before giving evidence, take the oath in Form RAT 7 set out in the *First Schedule*.

(6) A warrant of arrest of a witness issued under section 26 (6) shall be in Form RAT 8 set out in the *First Schedule*.

23. The Tribunal shall cause to be recorded oral evidence given by a witness during the hearing of an appeal.

Oral evidence to be recorded

24.—(1) The Tribunal shall, at the hearing of an appeal, first hear the evidence of the appellant.

Order of presentation of evidence

(2) The Tribunal shall, upon closure of the case of the appellant, hear the evidence of the respondent.

(3) The party who summons a witness shall examine the witness to ensure that the evidence is presented coherently.

(4) A party to the appeal may cross examine a witness summoned by the other party.

(5) The party who summons a witness may re-examine the witness after cross examination by the other party.

(6) The Tribunal may, before a witness steps down and at any time, put a question to the witness.

25. After the closure of the hearing of evidence, each party may address the Tribunal on matters of evidence and law, in such order and manner as the Tribunal may direct.

Submissions

26. The Tribunal shall, within sixty days of the conclusion of the hearing of an appeal, deliver its decision in accordance with section 29 of the Act.

Decisions of the Tribunal

27. A decision, order, notice or other document issued by the Tribunal shall be signed by the Chairperson, Deputy Chairperson, Registrar or Deputy Registrar and shall be sealed with the seal of the Tribunal.

Authentication of decision, document, etc. issued by the Tribunal

Out of Tribunal settlement

28. Where parties to an appeal arrive at an out of Tribunal settlement in accordance with section 28 of the Act, the parties shall file with the Tribunal a copy of the settlement agreement signed by both parties, where upon the Tribunal shall seal the agreement and the agreement shall henceforth be enforceable as prescribed under section 28.

Appeal against a decision of the Tribunal

29.—(1) A party who is dissatisfied with a decision of the Tribunal may, within thirty days of receiving the decision, appeal against the decision on a point of law to the High Court.

- (2) A notice of appeal to the High Court under subrule (1) shall be—
 - (a) in Form RAT 9 set out in the *First Schedule*; and
 - (b) served on the other party within seven days from the date of the filing.

(3) The Registrar shall, upon receipt of a notice of appeal, register the appeal in the appeals register of the Tribunal in Form RAT 10 set out in the *First Schedule*.

(4) The Registrar shall, upon registering the appeal and within thirty days of registering the appeal, prepare and lodge with the Registrar of the High Court a record of the proceedings of the Tribunal on the matter which shall include—

- (a) documents filed by parties to the appeal;
- (b) documents received by the Tribunal under rule 20 (2) (a);
- (c) a report of an investigation received under rule 20 (2) (b);
- (d) a record of the proceedings of the Tribunal;
- (e) the decision of the Tribunal; and
- (f) the notice of appeal.

(5) The Registrar shall serve on all parties to the appeal a copy of the Record prepared under subrule (4).

Payment of filing fees

30. A party to an appeal shall, upon filing a document with the Tribunal, pay the filing fee prescribed in the *Second Schedule*.

FIRST SCHEDULE (r. 6)

FORM RAT 1

REVENUE APPEALS TRIBUNAL REGISTRY

CASE REGISTER

<i>Date of filing</i>	<i>Case No.</i>	<i>Case title</i>	<i>Issues for decision</i>	<i>Tribunal decision and date of decision</i>	<i>High Court decision on appeal and date of decision</i>

FORM RAT 2
 NOTICE OF APPEAL
 REVENUE APPEALS TRIBUNAL
REGISTRY
 APPEAL NO..... OF 20.....

IN THE MATTER OF
 APPELLANT
 AND
 COMMISSIONER GENERAL RESPONDENT

NOTICE AND GROUNDS OF APPEAL

I hereby give notice of intention to appeal against an objection decision of the Commissioner General

1.	PARTICULARS OF THE APPELLANT		
(a)	Name of individual(s)		
(b)	Name of business		
(c)	TIN		
(d)	Nature of business		
(e)	Postal address		
(f)	Physical Address	Plot No.	
		Street No.	
		Village	
		Trading centre Centre	
		Town	
		City	
(g)	Other contact details	Telephone No.	
		Mobile No.	
		Fax No.	
		E-mail address	
2.	Particulars of tax		
	Tax type (please tick in the relevant box)	Corporate tax	

	PAYE
	Withholding tax
	Fringe Benefit tax
	Non-Resident tax
	Dividend tax
	Turnover tax
	Domestic VAT
	Import VAT
	Domestic Excise tax
	Import Excise
	Import Duty
	Other (please specify)

3. Particulars of the objection decision being appealed against:

.....

.....

.....

4. Grounds of appeal in numbered paragraphs:

.....

.....

.....

5. Statement of facts and reasons in support of appeal:

.....

.....

.....

6. List of authorities:

.....

.....

.....

7. Books, documents or things lodged before the Tribunal (if any). (List and give brief description of each document).

.....

.....

.....

8. Name(s) of witness(es), if any,

NAME	CONTACT DETAILS
1.	(a) Physical address: (b) Postal address: (c) Telephone No. (d) Mobile No. (e) Fax No. (f) E-mail address:
2.	(a) Physical address: (b) Postal address: (c) Telephone No. (d) Mobile No. (e) Fax No. (f) E-mail address:

9. Relief sought

.....

Dated this..... day of, 20....

.....
Signature of applicant/representative

(FOR OFFICIAL USE ONLY)

10. Name of Registrar or Deputy Registrar registering the appeal:

Signature: Date :.....

Seal of the Tribunal

11. ACKNOWLEDGMENT OF SERVICE BY THE COMMISSIONER GENERAL

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

Service of Notice of Appeal in the above matter is hereby acknowledged.

STATE whether the Commissioner General intends to contest the appeal (Tick as appropriate):

Does not intend to contest the appeal

Intends to contest the entire appeal

Intends to contest part of the appeal

Date

Name of officer acknowledging service

Signature

Official stamp of the Commissioner General.

NOTE:

Part 11 of this Form should be detached and returned to the Registrar as proof of service.

FORM RAT 3

(r. 18)

RESPONSE OF THE COMMISSIONER GENERAL

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

RESPONSE

Pursuant to Rule 18 of the Revenue Appeals Tribunal (Procedures) Rules, I hereby respond to the appeal as follows:

1. I do not intend to contest the ground(s) of the appeal contained in the following paragraph(s) of the appeal:

.....
.....
.....

2. I intend to contest the following ground(s) of the appeal and here below is my response (provide response to each ground of appeal in numbered paragraphs):

.....
.....
.....

3. List of authorities:

.....
.....
.....

4. Books, documents or things lodged before the Tribunal (if any). (List and give brief description of each).

.....
.....
.....

Dated thisday of 20.....

.....
Commissioner General/representative

Official stamp

(FOR OFFICIAL USE ONLY)

Name of the officer receiving the response:

Signature : Date:

Official Seal of the Tribunal

FORM RAT 4

(r. 20(2)(a))

SUMMONS TO PRODUCE BOOK, DOCUMENT OR THING

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

TO: [Appellant]

[Respondent]

SUMMONS TO PRODUCE BOOK, DOCUMENT OR THING

Take notice that you are required to lodge with the Tribunal on or before the day of, 20....., the following book, document or thing, which, in the opinion of the Tribunal, is in your possession or control and is relevant for determination of the appeal herein:

(List and give brief description of each book, document or thing)

(a) ...

(b) ...

(c) ...

Given under my hand and seal of the Tribunal this day of, 20.....

.....
Registrar

FORM RAT 5

(r. 20 (2) (d))

NOTICE OF HEARING

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

TO: [Appellant]
[Respondent]

NOTICE OF HEARING

TAKE NOTICE that the above appeal will be heard by the Tribunal on the..... day of..... 20....., at o'clock in the forenoon/afternoon.

You are accordingly required to appear before the Tribunal and bring your witness(es) with you.

If no appearance is made by you or by any person authorised by you to act on your behalf, the appeal may be heard and decided in your absence.

Given under my hand and seal of the Tribunal this day of 20

.....
Registrar

FORM RAT 6

(r. 22(3))

WITNESS SUMMONS

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

TO: [insert name and address]

WITNESS SUMMONS

Whereas your attendance is required as a witness on behalf of the (Appellant/Respondent) during the hearing of the above appeal, you are by this summons required to appear before this Tribunal on the day of 20 at o'clock in the forenoon/afternoon.

Failure to obey this summons is an offence and renders you liable to a fine not exceeding nine hundred currency points or imprisonment for six months.

Given under my hand and seal of the Tribunal this day of, 20.....

.....
Registrar

FORM RAT 7

(r. 22(5))

OATH OF WITNESS

I solemnly swear/affirm that the testimony I am about to give will be the truth, the whole truth and nothing but the truth [so help me God].

FORM RAT 8

(r. 22(6))

REVENUE APPEALS TRIBUNAL

.....REGISTRY

APPEAL NO..... OF 20.....

IN THE MATTER OF

.....

APPELLANT

AND

COMMISSIONER GENERAL

RESPONDENT

To: [Police]

WARRANT OF ARREST OF WITNESS

Whereas [insert name of witness to be arrested] was duly served with a witness summons to appear before the Tribunal sitting at on (certified copy attached) but failed to attend without reasonable excuse, you are by this warrant ordered to arrest and bring the saidbefore the Tribunal.

You are further ordered to return this warrant to this Tribunal on or before the..... day of 20.....with an endorsement certifying the day of and manner in which this warrant has been executed.

Given under my hand and seal of the Tribunal this.....day of.....20.....

.....
Registrar

SECOND SCHEDULE

(r. 30)

FILING FEES

<i>Amount of tax in dispute</i>	<i>Filing fees</i>
1. 0 to MK 5,000,000	50 currency points
2. MK 5,000,001 to MK50,000,000 ..	75 currency points
3. MK50,000,001 to MK 100,000,000 ..	100 currency points
4. MK100,000,001 to MK 1,000,000,000 ..	150 currency points
5. Over MK1,000,000,000	250 currency points

Made this 16th day of July, 2025.

(FILE NO. C/RPD/6/3/3/20)

R. R. MZIKAMANDA
Chief Justice

GOVERNMENT NOTICE NO. 70

EMPLOYMENT ACT

(CAP. 55:01)

EMPLOYMENT (NORMAL EMPLOYMENT HOURS EXEMPTION) ORDER,
2025

IN EXERCISE of the powers conferred by section 38 (1) of the Employment Act, I, PETER DIMBA, Minister of Labour, make the following Order—

- Citation 1. This Order may be cited as the Employment (Normal Employment Hours Exemption) Order, 2025.
- Application 2. This Order applies to seasonal and permanent employees in patterson grades A to C band involved in factory operations, production, engineering, and administrative support functions of Alliance One Tobacco Malawi (Limited) (hereinafter referred to as the “employer”).
- Exemption 3. The employer is hereby exempted from the provisions of section 36 (1) of the Act.
- Conditions for the exemption 4.—(1) The employer shall apportion the working hours of the employees into a twelve-hour double shift schedule resulting to—
 - (a) seventy-two hours across six days in a week for the day shift; and
 - (b) sixty hours across five days in a week for the night shift.

(2) The employer shall maintain forty-seven and a half hours per week with a maximum of twenty-four and a half hours overtime per week.

(3) The employer shall compensate an employee for all hours worked beyond forty-eight hours per week at the rate of fifty per cent of the employee’s basic pay.