(Published 14th April, 2026)

Act

No. 4 of 2026

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

9th April, 2026

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Insertion of Part XIV into Cap. 42:01

An Act to amend the Customs and Excise Act

ENACTED by the Parliament of Malawi as follows–

Short title

1. This Act may be cited as the Customs and Excise (Amendment) Act, 2026.

Insertion of Part XIV into Cap. 42:01

2. The Customs and Excise Act is amended by inserting, immediately after Part XIII, a new Part XIV as follows—

"PART XIV

AUTHORIZED ECONOMIC OPERATORS

Licensing of authorized economic operator

120.—(1) The Commissioner General may, on application by any person who meets the criteria prescribed under subsection (4), issue a licence to that person as an authorized economic operator, for the purpose of facilitating customs procedures and compliance with this Act.

(2) An application under subsection (1) shall be made in the form and manner as the Commissioner General may prescribe.

(3) The Commissioner General may, on issuance of a licence under subsection (1), prescribe any condition, including payment of fees, as the Commissioner General may consider appropriate.

(4) The Commissioner General may refuse to grant an application for an authorized economic operator licence, where the applicant has failed to meet the criteria that may be prescribed in accordance with this Part.

(5) The Minister may, by regulations, prescribe—

(*a*) the criteria and procedures for the granting, suspension or revocation of an authorized economic operator licence; and

(*b*) the facilities and benefits accorded to the holder of an authorized economic operator licence.

Validity and non-transferability of authorized economic operator licence

121. An authorized economic operator licence shall—

(*a*) be valid for a period of three years from the date of issue; and

(*b*) not be transferable.

Suspension or revocation of authorized economic operator licence

122. The Commissioner General shall suspend or revoke an authorized economic operator licence, where the licensee has failed to meet the criteria that may be prescribed in accordance with this Part.

Objection to decision of Commissioner General No. 13 of 2021

123.—(1) A person who is aggrieved by a decision of the Commissioner General under this Part may lodge an objection to the Commissioner General in accordance with the Tax Administration Act, 2021.

(2) The lodging of an objection under subsection (1) shall not suspend the effect of the decision of the Commissioner General, unless the Commissioner General otherwise directs, in writing.

Compliance with the Act and other tax laws

124. A holder of an authorized economic operator licence shall, notwithstanding the holding of such licence, ensure compliance with the requirements of this Act and any other tax law.".

Passed in Parliament this thirty first day of March, two thousand and twenty six.

FIONA KALEMBA
Clerk of Parliament

(Published 14th April, 2026)

Act

No. 5 of 2026

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

9th April, 2026

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 2 to Cap. 42:02
3. Amendment of s. 7 of the principal Act
4. Amendment of s. 11 of the principal Act
5. Amendment of s. 19 of the principal Act
6. Amendment of s. 24 of the principal Act
7. Amendment of s. 26 of the principal Act
8. Amendment of s. 30 of the principal Act
9. Amendment of *First Schedule* to the principal Act
10. Amendment of *Second Schedule* to the principal Act
11 Amendment of *Third Schedule* to the principal Act

An Act to amend the Value Added Tax Act

ENACTED by the Parliament of Malawi as follows—

Short title

1. This Act may be cited as the Value Added Tax (Amendment) Act, 2026.

Amendment of s. 2 to Cap. 42:02

2. The Value Added Tax Act (hereinafter referred to as the "principal Act") is amended, in section 2, as follows—

(*a*) in the definition of the word "business", by inserting, immediately after the words "mining project", the words "and

supply of digital services";

(*b*) in the definition of the word "consideration", by inserting, immediately after the words "supply of goods or services", the words "including digital services"; and

(*c*) by inserting, in the correct alphabetical order, new definitions as follows—

""digital services" means services supplied over the internet or an electronic network, the supply of which is automated and requires minimal human intervention, and include—

(*a*) streaming of videos, music or games;

(*b*) cloud computing;

(*c*) software downloads and subscriptions;

(*d*) online advertising;

(*e*) digital marketplace facilitation;

(*f*) e-books and online publications; and

(*g*) mobile applications and in-app purchases;

"electronic marketplace operator" means a person who operates a digital platform that facilitates the supply of digital services to recipients in Malawi;

"intermediary" means a person who facilitates the supply of digital services supplied by a digital services supplier to recipients in Malawi and who is responsible for issuing the invoices and collecting payment for the supply;

"non-resident digital services supplier" means a person who has no fixed establishment in Malawi and supplies digital services to recipients located in Malawi; and

"recipient" in relation to a supply of digital services, means a non-taxable person to whom the supply is made;".

Amendment of s. 7 of the principal Act

3. Section 7 of the principal Act is amended by deleting subsection (1) and substituting therefor a new subsection (1) as follows—

"(1) There is hereby imposed a tax to be known as value added tax (in this Act otherwise called "Value Added Tax") which shall in accordance with this Act, be charged on—

(*a*) every supply of goods and services made in Malawi;

(*b*) every importation of goods;

(*c*) the supply of any imported service; and

(*d*) the supply of digital services, other than exempt goods and services.".

Amendment of s. 11 of the principal Act

4. Section 11 of the principal Act is amended by deleting subsection (1) and substituting therefor a new subsection (1) as follows—

"(1) A person is registrable as a taxable person if that person is—

(*a*) the person that makes taxable supply of goods or services or conducts a mining project and, whose business turnover is, or exceeds, K50,000,000 per annum; or

(*b*) a non-resident digital services supplier or an intermediary or an electronic marketplace operator, whether or not the taxable supplies meet the turnover threshold of K50,000,000 per annum.".

Amendment of s. 19 of principal Act

5. Section 19 (1) of the principal Act is amended by inserting immediately after the words "goods or services" the words, ",including digital services,".

Amendment of s. 24 of the principal Act

6. Section 24 (1) of the principal Act is amended by inserting immediately after the words "supply of goods or services" the words, ",including digital services,".

Amendment of s. 26 of the principal Act

7. Section 26 of the principal Act is amended by inserting, immediately after subsection (2) a new subsection (3) as follows—

"(3) Notwithstanding the provisions of subsection (2), in the case of digital services, the place of supply shall be where the recipient of the digital services has his or her usual place of residence or establishment, regardless of the place of contract or payment.".

Amendment of s. 30 of principal Act

8. Section 30 of the principal Act is amended by deleting subsection (3) and substituting therefor a new subsection (3) as follows—

"(3) No input tax deduction shall be made on—

(*a*) purchases or imports in respect of exempt supplies by the taxable person; or

(*b*) transactions in respect of digital services by a non-resident digital services supplier or an intermediary or an electronic marketplace operator.".

Amendment of the *First Schedule* to the principal Act

9. The *First Schedule* to the principal Act is amended—

(*a*) in paragraph 2, by—

(i) deleting subparagraph (*b*) and substituting therefor a new subparagraph (*b*), as follows—

"(*b*) fish and other aquatic invertebrates under Customs Tariff Headings 0302.71.00, 0302.72.00, 0303.23.00, 0303.24.00 and 0305"; and

(ii) deleting subparagraph (*c*) and substituting therefor a new subparagraph (*c*), as follows—

"(*c*) dairy produce, natural honey and infant milk under Customs Tariff Subheadings 0401, 0409 and 1901.10.10";

(*b*) in paragraph 3, by—

(i) deleting subparagraph (*f*) and substituting therefor a new subparagraph (*f*), as follows—

"(*f*) products of the milling industry under Customs Tariff Headings 1102.20.00, 1103.13.00, 1103.20.00, 1104.23.00, 1105, 1106, 1107.10.10, 1107.10.20, 1107.10.30 and 1107.10.90"; and

(ii) inserting a new subparagraph (*ga*), as follows—

"(*ga*) Cooking oil under the Customs Tariff Subheadings 1507.90.00, 1508.90.10 to 1508.90.90, 1511.90.11 to 1511.90.90 and 1512.19.00 to 1512.29.00"; and

(*c*) inserting, in the correct numerical order, a new paragraph 21 as follows—

"21. Wheat Flour

Exemption covers wheat flour under Customs Tariff Subheading 1101.00.10.".

Amendment of the *Second Schedule* to the principal Act

10. The *Second Schedule* to the principal Act is amended, by—

(*a*) inserting, immediately after paragraph 10, a new paragraph 11 as follows—

"11. Buses

Zero-rating covers buses with seating capacity of forty-five or more persons, including driver under Customs Tariff Subheadings 8702.10.30 and 8702.90.30.";

(*b*) inserting, immediately after paragraph 12, a new paragraph 13 as follows—

"13. Goods for use in Tourism Industry

Zero-rating covers building materials for use in the tourism industry as specified in Customs Procedure Codes 4000.442 and 4071.442."; and

(*c*) inserting, immediately after paragraph 30, a new paragraph 31 as follows—

"31. Laundry Soap

Zero-rating covers laundry soap under the Customs Tariff Subheading 3401.19.90.".

Amendment of the *Third Schedule* to the principal Act

11. The *Third Schedule* to the principal Act is amended, by deleting paragraph 4 and substituting therefor a new paragraph 4 as follows—

"4. Goods specified under the following Customs Procedure Codes of the Customs and Excise (Tariffs) Order—

403, 405, 406, 409, 410, 411, 412, 414, 415, 416, 417, 418, 419, 420, 421, 422(*a*) and (*c*), 423, 424, 426, 427, 428, 429, 430, 431, 433, 436, 441, 442, 444(*b*), 445, 447 (*b*), and 496.".

Passed in Parliament this thirty first day of March, two thousand and twenty six.

FIONA KALEMBA
Clerk of Parliament

(Published 14th April, 2026)

Act

No. 6 of 2026

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

9th April, 2026

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Amendment of s. 37 to No. 13 of 2021
3. Amendment of s. 39 of the principal Act
4. Amendment of s. 81 of the principal Act
5. Amendment of s. 91 of the principal Act

An Act to amend the Tax Administration Act, 2021

ENACTED by the Parliament of Malawi as follows–

Short title

1. This Act may be cited as the Tax Administration (Amendment) Act, 2026.

Amendment of s. 37 to No. 13 of 2021

2. The Tax Administration Act, 2021 (hereinafter referred to as the "principal Act") is amended, in section 37—

(*a*) in the marginal note, by deleting the word "paper";

(*b*) in subsection (2)—

(i) paragraph (*c*), by deleting the word "and";

(ii) paragraph (*d*), by deleting the word "." and substituting therefor, the words "; and"; and

(iii) by inserting, immediately after paragraph (*d*) a new paragraph (*e*), as follows—

"(*e*) in the case of electronic service, at the time the email is successfully transmitted to the email address of the person or the time a receipt signal is received from the telefax machine of that person.";

(*c*) by renumbering subsection (2) as subsection (3); and

(*d*) by inserting a new subsection (2) as follows—

"(2) The Commissioner General or a tax officer shall, electronically, serve a document on a person by sending the document to the last known electronic address of that person, which includes—

(*a*) the registered email address;

(*b*) the last known email address; or

(*c*) the last known telefax number.".

Amendment of s. 39 of the principal Act

3. Section 39 of the principal Act is amended, in subsection (3)—

(*a*) paragraph (*c*), by deleting the word "and";

(*b*) paragraph (*d*), by deleting the word "." and substituting therefor the words "; and"; and

(*c*) by inserting a new paragraph (*e*) as follows—

"(*e*) where a person has received notice of an audit in relation to transfer pricing and other arrangements between related parties, all documents relevant to the audit shall be retained, until the Commissioner General notifies the person, in writing, that the audit has been completed.".

Amendment of s. 81 of the principal Act

4. Section 81 of the principal Act is amended, in subsection (1), by deleting the word "twelve" and substituting therefor the word "six".

Amendment of s. 91 of the principal Act

5. Section 91 of the principal Act is amended—

(*a*) in the *chapeau*, by inserting the word "Documentation" immediately after the word "Pricing"; and

(*b*) in paragraph (*a*), by deleting the word "one" and substituting therefor the word "forty".

Passed in Parliament this thirty first day of March, two thousand and twenty six.

FIONA KALEMBA
Clerk of Parliament

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