MALAWI GOVERNMENT

(Published 10th September, 2021)

Act

No. 15 of 2021

I assent

DR. LAZARUS MCCARTHY CHAKWERA
PRESIDENT
4th September, 2021

ARRANGEMENT OF SECTIONS

SECTION
1. Short title and commencement
2. Amendment of certain written laws
3. Saving of proceedings
SCHEDULE

An Act to make miscellaneous amendments to certain written laws

ENACTED by the Parliament of Malawi as follows—

Short title and commencement

1. This Act may be cited as the Statute Law (Miscellaneous Amendments) Act, 2021 and shall come into operation on such date as the Minister may appoint, by notice published in the *Gazette*.

Amendment of certain written laws

2. The written laws specified in the First Column of the Schedule are amended in relation to the provisions specified in the Second Column of the Schedule in the manner respectively specified in the Third Column of the Schedule.

Saving of proceedings

3.—(1) Notwithstanding the repeal of section 98 of the Taxation Act, section 121 of the Customs and Excise Act and section 44 of the Value Added Tax Act, a Special Arbitrator, Special Referee or Resident Magistrate, as the case may be, before whom an appeal is lodged, in accordance with the repealed provisions, before the commencement of operations by the Revenue Appeals Tribunal (hereinafter referred to as the "Tribunal"), established under the

Revenue Appeals Tribunal Act, shall continue to hear and determine the appeal within six months from the date the Tribunal begins to operate.

(2) A decision or order made by the Special Arbitrator, Special Referee or Resident Magistrate under the repealed provisions shall be enforced in the same manner as would have been enforced if the provisions had not been repealed.

(3) An appeal which shall not have been fully heard after expiry of the six months period prescribed under subsection (2) shall be transferred to and be heard by the Tribunal.

SCHEDULE s.2

First Column	*Second Column*	*Third Column*
Taxation Act (Cap. 41:01)	Section 2	Delete definitions of the words "collector" and "functions".
	Section 3	Delete.
	Part II	Delete.
	Section 54	Delete.
	Section 67	Delete.
	Section 69	Delete the words "The public officer of a" immediately before the word "company" and substitute therefor the word "A".
	Section 70A	Delete subsection (3).
	Section 76A	Delete subsection (4) and renumber subsection (5) as subsection (4).
	Part VIII	Delete.
	Section 85A	Delete.
	Section 84	Delete subsections (1), (2), (3), (4), (7), (8), (9), (10) and (11) and renumber subsections (5) and (6) consecutively as subsections (1) and (2).
	Section 85E	Delete.
	Section 86	Delete.
	Section 87	(*a*) Delete subsections (2) and (3); and (*b*) Delete the words "(1)" immediately before the word "Every".

First Column	*Second Column*	*Third Column*
	Section 88	Delete.
	Section 89	Delete.
	Section 90	(*a*) Delete subsections (2) and (3); and (*b*) Delete the words "(1)" immediately before the word "The".
	Section 91A	Delete subsection (4).
	Section 92	Delete.
	Section 93	Delete.
	Section 94	Delete.
	Section 94A	Delete paragraph (*c*) of subsection (2).
	Part X	Delete.
	Section 105A	Delete.
	Section 102	(*a*) Delete paragraphs (*b*), (*c*) and (*d*) of subsection (2); (*b*) Delete the words "(*a*)" in subsection (2), immediately after the word "for", where it first appears; and (*c*) Delete the words "(2)(*a*)" in subsection (3), immediately after the words "referred to in", and substitute therefor the words "(2)".
	Section 102A	(*a*) Delete the words "section 146" in subsection (1), immediately after the words "the Minister under", and substitute therefor the words "the Tax Administration Act"; and (*b*) Delete paragraph (*c*) of subsection (2).
	Section 104	Delete the proviso.
	Section 104A	Delete the words "under sections 90 and 91 of this Act" immediately after the word "issued" and substitute therefor the words "in accordance with the Tax Administration Act".
	Section 105	(*a*) Delete subsections (2), (3), (4), (5), (6), (7) and (8); and (*b*) Delete the words "(1)" immediately before the words "Any tax".

First Column	*Second Column*	*Third Column*
Section 106	Delete and substitute therefor the following new section—	
"Persons by whom tax is payable	**106.**—(1) Subject to this Act and the Tax Administration Act, tax is payable by a person— (*a*) who receives or is deemed to receive taxable income; (*b*) in whose favour taxable income accrues or is deemed to accrue; or (*c*) who is legally entitled to receive taxable income. (2) A person who pays tax by reason of being deemed liable under section 72, may recover the tax so paid from another person entitled to receive the taxable income, whether on his own account or in a representative capacity.".	
Section 107	Delete and substitute therefor the following new section—	
Recovery of tax	**107.**—(1) Where any tax due and payable by a man in respect of income of a woman which is deemed in terms of section 12 (2) to be income accrued to him during a period while he was married to that woman is outstanding after his assets in Malawi have been distrained or otherwise attached in any manner whatsoever, that woman shall be chargeable with such tax and, after a notification to her by the Commissioner General, that outstanding tax shall become due and payable by her in accordance with such notification and that man shall be released from the payment of the amount of such outstanding tax as is recovered by	

First Column	*Second Column*	*Third Column*
		the Commissioner General from such woman. (2) Where any tax due and payable by a partner in any business, which is referable to the taxable income derived from the partnership business is outstanding after his assets in Malawi, other than his interest in the assets of the partnership, have been distrained or otherwise attached in any manner whatsoever, the partnership shall be chargeable with such tax and, after a notification to it by the Commissioner General, that outstanding tax shall become due and payable by it in accordance with such notification and that partner shall be released from the payment of the amount of such outstanding tax which is recovered by the Commissioner General from the partnership. (3) The amount of tax so referable in terms of subsection (2) shall be the proportion of the total tax due by the partner determined in accordance with the ratio that the partner's taxable income derived from the partnership business bears to his total income. (4) The amount of tax recoverable from the partnership under subsection (2) shall not exceed the value of such partner's interest in the assets of the partnership. (5) So much of any tax payable by any person under this Act as is due to the inclusion in his income of any income deemed to have been received by or accrued to him or to be his income, as the case

First Column	*Second Column*	*Third Column*
		may be, in terms of section 72(1), (2), (3) or (4), may be recovered by the Commissioner General from the assets by which the income so included was produced.".
	Section 107A	Delete.
	Section 108	Delete.
	Section 109	Delete.
	Section 110	Delete.
	Section 111	Delete.
	Part XII	Delete.
	Section 122	Delete.
	Section 123(1)	Delete the words "in terms of section 122", immediately after the word "territory", and substitute therefor the words "in accordance with the Tax Administration Act".
	Section 124	Delete the words "in terms of section 122", immediately after the word "Malawi", and substitute therefor the words "in accordance with the Tax Administration Act".
	Section 125	Delete.
	Section 126	Delete.
	Section 128	Delete.
	Section 146	Delete and substitute therefor the following new section—
		"Regulations **146.** The Minister may make regulations for the better carrying out of the purposes of this Act.".
	Eighth Schedule	Delete.
	Ninth Schedule	Delete.
Customs and Excise Act (Cap. 42:01)	Section 2	(*a*) Delete definitions of the words "Controller", "Department" and (*b*) Insert, in the correct alphabetical order, the following new definitions—

First Column	*Second Column*	*Third Column*
		""'Authority" means the Malawi Revenue Authority established under the Malawi Revenue Authority Act; "Commissioner General" means the Commissioner General appointed under the Malawi Revenue Authority Act; "tax officer" means the Commissioner General and any officer appointed under the Malawi Revenue Authority Act; and "Tribunal" means the Revenue Appeals Tribunal established under the Revenue Appeals Tribunal Act.".
	Section 3	Delete the words "proper officer" in paragraph (*b*)(i), immediately after the words "by the", and substitute therefor the words "tax officer".
	Section 5	Delete the words "proper officer" wherever they appear and substitute therefor the words "tax officer".
	Section 6	Delete.
	Section 7	Delete.
	Section 8	Delete the words "proper officer" in subsection (1)(*e*), immediately after the words "writing of a", and substitute therefor the words "tax officer".
	Section 9	Delete the word "Controller" immediately after the word "The" and substitute therefor the words "Commissioner General".
	Section 10	(*a*) Delete the word "Controller" where it appears in subsections (1), (2), (3) and (4) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" at the end of the proviso to subsection (1) (*a*) and substitute therefor the words "tax officer".
	Section 11	(*a*) Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General"; and

First Column	*Second Column*	*Third Column*
		(*b*) Delete the words "proper officer" where they appear in paragraphs (*a*) and (*d*) of subsection (2) and substitute therefor the words "tax officer".
	Section 14	Delete the words "proper officer" at the end of subsection (1) and substitute therefor the words "tax officer".
	Section 15	Delete the words "proper officer" in subsection (1), immediately after the words "(1) The", and substitute therefor the words "tax officer".
	Section 16	(*a*) Delete the word "Controller" where it appears in subsections (3), (4) and (7) and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" where they appear in subsections (3), (4) and (5) and substitute therefor the words "tax officer".
	Section 18	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 20	Delete.
	Section 22	(*a*) Delete the word "Controller" in paragraph (a), immediately after the words "permission of the", and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" where they appear in paragraphs (*c*) and (*d*) and substitute therefor the words "tax officer".
	Section 23	Delete the words "proper officer" wherever they appear and substitute therefor the words "tax officer".
	Section 24	(*a*) Delete the word "Controller" immediately after the words "as the" and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" in paragraph (*a*), immediately after the words "declaration to the", and substitute therefor the words "tax officer".

First Column	*Second Column*	*Third Column*
	Section 25	Delete the word "Controller" immediately after the words "foreign port the" and substitute therefor the words "Commissioner General".
	Section 26	Delete the words "proper officer" immediately after the words "permission of the" and substitute therefor the words "tax officer".
	Section 27	Delete the words "proper officer" wherever they appear and substitute therefor the words "tax officer".
	Section 28	Delete the words "proper officer" where they appear in subparagraphs (ii) and (iii) of paragraph (*a*) and paragraph (*b*) and substitute therefor the words "tax officer".
	Section 29	(*a*) Delete the word "Controller" in subsection (3), immediately after the word "The", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 30	Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 31	Delete the words "proper officer" where they appear in paragraph (*c*) and substitute therefor the words "tax officer".
	Section 32	(*a*) Delete the word "Controller" where it appears in subsections (1) and (3) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (3) and (4) and substitute therefor the words "tax officer".
	Section 33	(*a*) Delete the word "Controller" where it appears in paragraph (*b*) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" in paragraph (*b*) immediately after the words

First Column	*Second Column*	*Third Column*
		"(*b*)" and substitute therefor the words "tax officer".
	Section 34	Delete the words "proper officer" where they appear in subsections (2), (4), (6) and (7) and substitute therefor the words "tax officer".
	Section 35	Delete the word "Controller" at the end and substitute therefor the words "Commissioner General".
	Section 36	Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General".
	Section 38	(*a*) Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (1), (2), (3) and (4) and substitute therefor the words "tax officer".
	Section 39	Delete the word "Controller" where it appears in subsections (1), (2), (4) and (5) and substitute therefor the words "Commissioner General".
	Section 40	(*a*) Delete the word "Controller" in subsection (2), immediately after the words "of the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" in subsection (1), immediately after the words "warehouse, the", and substitute therefor the words "tax officer".
	Section 41	Delete the word "Controller" where it appears in subsections (1), (2), (3), (4) and (5) and substitute therefor the words "Commissioner General".
	Section 42	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 43	(*a*) Delete the word "Controller" where it appears in subsections (1), (2) and (3) and

First Column	*Second Column*	*Third Column*
		substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" in subsection (3), immediately after the words "delivered the", and substitute therefor the words "tax officer".
	Section 44	(*a*) Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 45	(*a*) Delete the word "Controller" where it appears in subsections (4) and (5) and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" in subsections (2) and (3) wherever they appear and substitute therefor the words "tax officer".
	Section 46	Delete the word "Controller" immediately after the word "The" and substitute therefor the words "Commissioner General".
	Section 47	(*a*) Delete the word "Controller" where it appears in subsections (2), (3) and (4) and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" where they appear in subsections (2) and (3) and substitute therefor the words "tax officer".
	Section 48	Delete the word "Controller" in subsection (2), immediately after the word "The", and substitute therefor the words "Commissioner General".
	Section 49	(*a*) Delete the word "Controller" in subsection (1), immediately after the words "as the", and substitute therefor the words "Commissioner General"; and

First Column	*Second Column*	*Third Column*
		(*b*) Delete the words "proper officer" wherever they appear in subsection (2) and substitute therefor the words "tax officer".
	Section 51	Delete the word "Controller" where it appears in subsection (1) and the proviso thereto and substitute therefor the words "Commissioner General".
	Section 52	Delete the words "proper officer" where they appear in subsections (1) and (3) and substitute therefor the words "tax officer".
	Section 53	Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 54	(*a*) Delete the word "Controller" in subsection (1), immediately after the words "permission of the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (2) and (3) and substitute therefor the words "tax officer".
	Section 55	(*a*) Delete the word "Controller" in subsection (1), immediately after the words "unless the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in paragraphs (*a*) and (*d*) of subsection (1) and substitute therefor the words "tax officer".
	Section 59	Delete the words "proper officer" immediately after the word "The" and substitute therefor the words "tax officer".
	Section 60	(*a*) Delete the word "Controller" where it appears in subsections (2) and (3) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (2) and (3) and substitute therefor the words "tax officer".

First Column	*Second Column*	*Third Column*
	Section 61	(*a*) Delete the word "Controller" immediately after the words "conditions as the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" immediately after the words "approval of the" and substitute therefor the words "tax officer".
	Section 62	(*a*) Delete the word "Controller" in subsection (1), immediately after the words "satisfaction of the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 63	Delete the words "proper officer" in paragraph (*d*) immediately after the word "give to the" and substitute therefor the words "tax officer".
	Section 65	Delete subsection (12).
	Section 65A	Delete subsection (5).
	Section 66	(*a*) Delete the word "Controller" where it appears in subsections (1), (2), (3), (5) and (7) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" in subsection (6), immediately after the words "permission of the", and substitute therefor the words "tax officer".
	Section 67	(*a*) Delete the word "Controller" immediately after the words "or as the" and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" immediately after the words "consent of the" and substitute therefor the words "tax officer".
	Section 68	Delete the word "Controller" where it appears in subsections (1), (2) and (3) and substitute therefor the words "Commissioner General".

First Column	*Second Column*	*Third Column*
	Section 69	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 70	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 71	(*a*) Delete the word "Controller" immediately after the word "The" and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 73	(*a*) Delete the word "Controller" where it appears in subsections (1), (2) and (5) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (3) and (4) and substitute therefor the words "tax officer".
	Section 74	(*a*) Delete the word "Controller" in subsection (1), immediately after the words "permission of the", and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" wherever they appear in subsection (2) and substitute therefor the words "tax officer".
	Section 75	(*a*) Delete the word "Controller" where it appears in subsections (1), (3), (4) and (5) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" in subsection (6) immediately after the words "Where the" and substitute therefor the words "tax officer".
	Section 76	Delete the word "Controller" where it appears in subsections (3) and (5) and substitute therefor the words "Commissioner General".
	Section 77	Delete the word "Controller" wherever it

First Column	*Second Column*	*Third Column*
		appears and substitute therefor the words "Commissioner General".
	Section 77A	Delete.
	Section 77B	Delete.
	Section 78	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 79	Delete the word "Government" and substitute therefor the word "Authority".
	Section 80	(*a*) Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General"; (*b*) Delete the words "proper officer" where they appear in subsections (3) and (4) and substitute therefor the words "tax officer"; and (*c*) Insert in subsection (5), immediately after the words "under this Act", the words "or the Tax Administration Act".
	Section 81	Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General".
	Section 82 (*a*)	(*a*) Delete the words "surtax" where the word first appears in the paragraph, and substitute therefor the words "Value Added Tax"; and (*b*) Delete the words "a surtax tariff prescribed by the Minister", and substitute therefor the words "the Value Added Tax Act".
	Section 83	Delete the words "a surtax tariff," in subsection (1) immediately after the word "prescribe".
	Section 88	Delete the words "proper officer" where they appear in paragraphs (*a*) and (*b*) and substitute therefor the words "tax officer".
	Section 92	Delete the word "Controller" immediately after the words "name of the" and substitute therefor the words "Commissioner General".

First Column	*Second Column*	*Third Column*
	Section 93	Delete.
	Section 94	(*a*) Delete paragraph (b); and (*b*) Delete the words "—(*a*)".
	Section 95	(*a*) Delete the word "Controller" wherever it appears in subsection (2) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" where they appear in subsections (1) and (2) and substitute therefor the words "tax officer".
	Section 96	Delete.
	Section 98	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 99	Delete the word "Controller" where it appears in subsections (1), (2), (3) and (4) and substitute therefor the words "Commissioner General".
	Section 100	Delete and substitute therefor the following new section—
	"Refund of money paid	**100.** Any money paid to the Commissioner General under this Act may be refunded only if the procedure and requirements of Part IX of the Tax Administration Act are complied with.".
	Section 101	Delete.
	Section 102	Delete the word "Controller" wherever it appears in paragraph (*b*) and substitute therefor the words "Commissioner General".
	Section 103	(*a*) Delete the word "Controller" where it appears in subsections (1), (2) and (3) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "proper officer" in subsection (2), immediately after the words "made by the", and substitute therefor the words "tax officer".
	Section 104	(*a*) Delete the word "Controller" wherever it

First Column	*Second Column*	*Third Column*
		appears and substitute therefor the words "Commissioner General"; and
		(*b*) Delete the words "proper officer" immediately after the words "made by the" and substitute therefor the words "tax officer".
	Section 105	Delete the word "Controller" immediately after the words "of them, the" and substitute therefor the words "Commissioner General".
	Section 106	Delete.
	Section 108	Delete.
	Section 109	Delete.
	Section 110	Delete the words "Part XIV" in subsection (2), immediately after the words "as provided in", and substitute therefor the words "Part VII of the Tax Administration Act".
	Section 111	Delete the words "proper officer" in subsection (1), immediately after the word "The", and substitute therefor the words "tax officer".
	Section 112	Delete.
	Section 113	Delete the word "Controller" immediately after the words "as the" and substitute therefor the words "Commissioner General".
	Section 114	Delete the words "proper officer" in subsection (1) immediately after the word "The" and substitute therefor the words "tax officer".
	Section 115	Delete the word "Controller" where it appears in subsections (1) and (2) and substitute therefor the words "Commissioner General".
	Section 118 (3)	Delete the words "section 106" immediately after the words "in accordance with" and substitute therefor the words "the Tax Administration Act".
	Part XIV	Delete.
	Part XV	Delete.
	Part XVI	Delete.

First Column	*Second Column*	*Third Column*
	Section 132	Delete.
	Section 133	Delete.
	Section 134	Delete.
	Section 135	Delete.
	Section 136	Delete.
	Section 137	Delete.
	Section 138	Delete.
	Section 139	Delete.
	Section 140	Delete the word "Controller" immediately after the words "issued by the" in paragraph (*e*) and substitute therefor the words "Commissioner General".
	Section 141	Delete.
	Section 142	Delete.
	Section 143	Delete.
	Section 145	Delete the word "Controller" immediately after the words "retained by the" in subsection (3)(*c*) and substitute therefor the words "Commissioner General".
	Section 146	(*a*) Delete the words "proper officer" where they appear in subsection (2) and (4) and substitute therefor the words "tax officer"; (*b*) Delete the word "Controller" where it appears in subsection (5) and substitute therefor the words "Commissioner General"; and (*c*) Insert a new subsection (6), immediately after subsection (5), as follows— "(6) The power of seizure under this section shall expire— (*a*) in any case where fraud is a material element, six years after the date the goods first became liable to seizure; and (*b*) in any other case, two years after the date the goods first became liable to seizure.".

First Column	*Second Column*	*Third Column*
	Section 147	(*a*) Delete the word "Controller" where it appears in subsections (1), (2), (3), (4) and (6) and substitute therefor the words "Commissioner General"; (*b*) Delete the words "if no claim is made therefor in accordance with subsection (2)" in subsection (1)(*c*) and substitute therefor the words "if no objection is filed in accordance with Part VII of the Tax Administration Act"; (*c*) Delete subsections (2), (3), (4) and (5) and substitute therefor new subsections (2), (3), (4) and (5) as follows— "(2)A person who is dissatisfied with the seizure of goods, conveyance or security under the customs laws may lodge an objection to the decision in accordance with Part VII of the Tax Administration Act. (3) Where the seizure of goods, conveyance or security is not overturned by an objection decision and time for appeal to the Tribunal has run out, the goods shall be forfeited. (4) Where the seizure is overturned by an objection decision or a decision of the Tribunal upon appeal, the Commissioner General or the Tribunal may order release of the goods, conveyance or security only to a person who proves to the satisfaction of the Commissioner General or the Tribunal, asthe case may be, that he is the owner ofthe goods or, because of any interest in the goods, is entitled to possession of the goods. (5) Where no person provides such proof as required under subsection (4), the goods, conveyance or security shall be forfeited."; and (*d*) Delete the words "under subsection (3)" in

First Column	*Second Column*	*Third Column*
		subsection (6) immediately after the words "to the claimant".
	Section 148	Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General".
	Section 149	Delete the words "proper officer" wherever they appear in subsection (4) and substitute therefor the words "tax officer".
	Section 150	(*a*) Delete the word "Controller" wherever it appears and substitute therefor the words "Commissioner General"; and (*b*) Delete the word "Department" immediately after the words "to the" and substitute therefor the word "Authority".
	Section 151	(*a*) Delete the word "Controller" immediately after the words "case by the" in paragraph (*b*) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "Part XX" at the end of paragraph (*b*) and substitute therefor the words "section 115 of the Tax Administration Act".
	Section 152	Delete.
	Section 153	Delete.
	Section 154	(*a*) Delete the word "Controller" where it appears in subsections (1), (2), (3) and (4) and substitute therefor the words "Commissioner General"; and (*b*) Delete the words "Controller of Customs and Excise" in subsection (1), immediately after the words "name of the", and substitute therefor the words "Commissioner General".
	Section 155	Delete.
	Section 156	Delete.
	Section 157	Delete.
	Section 158	Delete.

First Column	*Second Column*	*Third Column*
	Section 159	(*a*) Renumber the section as section 151A under Part XVIII; and (*b*) Delete the word "Controller" immediately after the words "pay to the" in subsection (2) and substitute therefor the words "Commissioner General".
	Section 160	Delete.
	Section 161	(*a*) Renumber the section as section 151B under Part XVIII; (*b*) Delete the words "sections 159(1) and 160" in subsection (1), and substitute therefor the words "sections 147 and 151A(1)"; and (*c*) Delete the words "sections 159(1) and 160" in subsection (2) and substitute therefor the words "sections 147 and 151A(1)".
	Part XX	Delete.
	Section 164	Delete.
	Section 166	Delete.
	Section 167	Delete.
	Section 168	Delete the words "proper officer" immediately after the words "appropriate, the" and substitute therefor the words "tax officer".
	Section 169	Delete the words "proper officer" immediately after the words "but the" and substitute therefor the words "tax officer".
	Section 171	Delete the words "proper officer" in subsection (2) immediately after the words "permission of the" and substitute therefor the words "tax officer".
	Section 172	Delete the word "Controller" immediately after the words "contrary, the" and substitute therefor the words "Commissioner General".
	Section 173	Delete.
	Section 174	Delete the word "Controller" immediately after the words "lie against the" in the proviso and substitute therefor the words "Commissioner General".

First Column	*Second Column*	*Third Column*
	Schedule A.	Delete the word "Controller" where it appears in paragraphs 5 and 6 and substitute therefor the words "Commissioner General".
	Schedule B	Delete the words "proper officer" wherever they appear in paragraphs (7), (10) and (11) and substitute therefor the words "tax officer".
Value Added Tax Act (Cap. 42:02)	Section 2	(*a*) Delete the definition of the word "officer"; and (*b*) Insert in the correct alphabetical order, the following definition— ""tax officer" means the Commissioner General and any officer appointed under the Malawi Revenue Authority Act.".
	Sections 11A	Delete.
	Section 11B	Delete.
	Section 11C	Delete.
	Section 31	(*a*) Delete the words "by the Commissioner General to the taxable person" in subsection (1), immediately after the word "credited", and substitute therefor the words "and refunded in accordance with the Tax Administration Act"; (*b*) Delete the words "credit or refund of the Value Added Tax in such form as shall be prescribed" in subsection (2), immediately after the words "may claim", and substitute therefor the words "in the prescribed form, credit of the Value Added Tax"; and (*c*) Delete subsection (3).
	Section 33	Delete.
	Section 34	(*a*) Delete subsections (3), (5), (7), (8) and (9); and (*b*) Renumber subsections 4 and 6 as subsections (3) and (4), respectively.
	Section 35	Delete and substitute therefor the following new section—

First Column	*Second Column*	*Third Column*
		"Tax payable on invoice **35.**—(1) Any amount shown on an invoice as Value Added Tax on a supply of goods or services is recoverable as Value Added Tax from the person issuing the invoice. (2) Subsection (1) applies whether or not— (*a*) the invoice is a tax invoice for the purpose of this Act; (*b*) the amount of Value Added Tax is chargeable on the goods or services; or (*c*) the person issuing the invoice is a taxable person.".
Section 36	Delete.	
Part X	Delete.	
Part XI	Delete.	
Section 45	Delete.	
Section 45A	Delete.	
Section 45B	Delete.	
Section 46	Delete.	
Section 46A	Delete.	
Section 46B	Delete.	
Section 46C	Delete.	
Section 46D	Delete.	
Section 46E	Delete.	
Section 46F	Delete.	
Section 47	Delete.	
Section 48	Delete.	
Section 49	Delete.	
Section 50	Delete.	
Section 51	Delete.	
Section 51A	Delete.	

First Column	*Second Column*	*Third Column*
	Section 52	Delete.
	Section 53	Delete.
	Section 54	Delete.
	Section 55	Delete.
	Section 56	Delete.
	Section 57	(*a*) Delete the word "officer" where it appears in subsections (1), (2), (3) and (4) and substitute therefor the words "the tax officer"; and (*b*) Delete the words "the officer" in subsection (2) immediately after the words "Commissioner General or the" and substitute therefor the words "the tax officer".
	Section 58	Delete.
	Section 59	Delete.
	Section 60	Delete.
	Section 61	Delete.
	Section 62	Delete.
	Section 63	(*a*) Delete subsection (2); and (*b*) Renumber subsection (3) as subsection (2).
	Section 64	Delete.
	Section 65	Delete.
	Fifth Schedule	Delete.

Passed in Parliament this nineth day of July, two thousand and twenty-one.

FIONA KALEMBA
Clerk of Parliament