

## SUBSIDIARY LEGISLATION

## MALAWI BUREAU OF STANDARDS (QUALITY DEVELOPMENT CESS) ORDER

G.N. 84/1987  
100/1992

under s. 17A

1. This Order may be cited as the Malawi Bureau of Standards (Quality Development Cess) Order. Citation
2. A Quality Development Cess (hereinafter referred to as the "Cess") shall be levied, paid and collected in respect of imported commodities specified in *Column 1* in the First Schedule at the rate specified in *Column 2* in the said Schedule. Rate of quality development cess
3. The Cess shall be paid by every person who imports commodities specified in *Column 1* in the First Schedule. Persons by whom cess to be paid
4. The Cess shall be paid to the General Manager within fifteen days after the end of every month in which the commodities were imported. Cess when due and payable to whom
- 5.—(1) Every importer of commodities specified in *Column 1* in the First Schedule shall keep records of commodities imported by him and the price paid for such imports. He shall produce such records for inspection by any person designated, in writing for that purpose, by the General Manager at such time and place as that person may require. Records to be kept by importers of commodities subject to cess and the submission of returns
- (2) Every importer of commodities specified in *Column 1* in the First Schedule shall, within seven days after the end of every month submit returns, in Form QDCO 1 set out in the Second Schedule, to the General Manager specifying the types of commodities and quantities thereof which he has imported during that month and the amount of money paid therefor.
6. The Cess prescribed under this Order shall be recoverable as a debt due to the Board. Recovery of Cess
- 7.—(1) Every importer of commodities specified in *Column 1* in the First Schedule shall furnish his name, business address and other particulars, in Form QDCO 2 set out in the Second Schedule, to the General Manager for registration in the register of importers kept and maintained under paragraph (2). Registration of importers
- (2) The General Manager shall keep and maintain a register of importers of commodities specified in *Column 1* in the First Schedule.
8. Any person who contravenes this Order shall be guilty of an offence and liable to a fine of K 500 and to imprisonment for three months. Offences

[Subsidiary]

Malawi Standards (Quality Development Cess) Order

Para. 2

## FIRST SCHEDULE

<i>Column 1</i>	<i>Column 2</i>
<i>Imported commodities subject to Cess</i>	<i>Rate of Cess</i>
A. FOOD PRODUCTS:	0.20 per centum of the landed costs of imported product
1. Vinegars	
2. Carbonated soft drinks	
3. Fruit juices and cordials	
4. Fruit and fruit products	
5. Canned vegetables	
6. Cereal and cereal products	
7. Wheat flour	
8. Maize flour	
9. Milk and milk products	
10. Fish and fish products	
11. Alcoholic beverages	
12. Non-alcoholic beverages	
13. Spirits	
14. Wines	
15. Ghee (animal, vegetable or mixed)	
16. High protein baby foods	
17. Spices and condiments	
18. Food colourants and flavourants	
19. Yeast and baking powder	
20. Fresh and frozen sea foods	
21. Edible salts	
B. FEEDS	
1. Premixes concentrates	
2. Pig feed	
3. Chicken feeds	
4. Other animal and poultry feeds	
C. ELECTRICAL GOODS	
1. Flexible cords for power and lighting appliances	
2. Household electrical appliances	
3. Plugs, sockets outlet, and socket outlets adaptors	
4. Manually operated airbreak switches	
5. Dry cell batteries	
6. Lead-acid starter batteries	
7. Solar cells and panels	
8. Electrical insulators	
D. CHEMICAL PRODUCTS	
1. Candles	
2. Plastic products	
3. Soaps and detergents	
4. Non-soapy detergents	
5. Pesticides	
6. Fertilizers	
7. Toothpasters	

8. Polishes
9. Cosmetics
10. Dyes
11. Petroleum products
12. Turpentine
13. Non-edible salts

E. BUILDING MATERIALS

1. Abrasives
2. Acoustical and artificial plaster
3. Asbestos products
4. Bituminous products
5. Bricks and blocks
6. Cast iron products
7. Cementitious materials
8. Copper products
9. Earthenware
10. Enamelling materials
11. Glazing materials
12. Glues
13. Non-electrical insulating materials
14. Fitting works materials
15. Fasteners
16. Paints
17. Polishes
18. Plastic products
19. Tiles
20. Resins
21. Roofing materials
22. Rubber products
23. Sealing materials
24. Iron and steel products
25. Stones
26. Timber products
27. Varnishes

F. OTHER PRODUCTS

1. Textiles and Garments
2. Tarpaulins
3. Threads and synthetic fibres
4. Ropes and cordages
5. Agricultural hand hoes
6. Leather and leather products
7. Kitchenware

SECOND SCHEDULE

FORM QDCO 1

PART I

FORM OF MONTHLY RETURNS

MALAWI BUREAU OF STANDARDS ACT  
(CAP. 51:02)

MALAWI BUREAU OF STANDARDS (QUALITY  
DEVELOPMENT CESS) ORDER, 1987  
FORM OF MONTHLY RETURNS

For the month of .....

Name of registered importer .....

Address .....

<i>Types of imported commodities subject to cess</i>	<i>Value of imports (including freight)</i>	<i>Customs duties surtax and import levy</i>	<i>Total landed costs</i>	<i>Amount of cess (at 0.10%) due</i>
TOTAL ..				

I/We\* certify that the foregoing information is true and correct to the best of my/our\*knowledge and belief.

Dated this ..... day of ....., 19.....  
for and on behalf of .....

STAMP OF FIRM  
(if any)

Signature .....

Name .....

Designation (if any) .....

\*Delete where not applicable.