

List of goods eligible for exemptions

	Exemption Regime	Beneficiary	Goods	Remarks
1	401	Registered manufacturers under Industrial Rebate Scheme	Goods listed in the Eighth Schedule to the Customs and Excise (Order) Tariffs for use in manufacture under Industrial Rebate	<p>These goods are exempted from import Duty and import Excise, but import VAT is payable.</p> <p>Use of this procedure implies a legal declaration that the goods are for the sole use in the Industry declared and that the declarant and importer will comply with all legal requirements and conditions relating to Industrial Rebate</p>
	402	Registered manufacturers of fertilizers, medicaments and pharmaceuticals	Goods for use in manufacture under Industrial Rebate	These goods are exempted from Duty, Excise and VAT at importation
	403	Government	Pharmaceuticals and Donations of whatever descriptions	These goods are exempted from Duty, Excise and VAT at importation
	405	Hospitals, Nursing Homes, Clinics	<p>a. surgery and dispensary instruments, apparatus, appliances and requisites including parts thereof and including specialised furniture, diagnostic and laboratory reagents for use in the diagnosis or treatment of diseases or affections of humans or animals</p> <p>b. Computers and building materials subject to such conditions as the Commissioner General may impose</p>	<p>These goods are exempted from Duty, Excise and VAT at importation</p> <p>Hospitals, Nursing Homes, Clinics must be approved by the Principal Secretary of the Ministry of Health</p>
	406	Education Institutions	School stationery, instruments, apparatus, appliances and other tuitional requisites including specialised furniture for use in the classroom, workshop or laboratory, athletic and sports goods, for tuitional purposes by educational institutions or pre-school play groups approved for the purposes by the Principal Secretary of the Ministry of	Education Institutions should be approved by the Principal Secretary to the Ministry of Education.

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			<p>Education or such other appropriate Ministry in the case of pre-school play groups;</p> <p>Photocopying machines, building materials, pianos, organs, keyboards and computers subject to such conditions as the Commissioner General may impose</p>	Exempted from Duty, Excise and VAT at importation
409		Training and rehabilitation institutions for the blind, deaf or disabled	Braille typewriters and watches, tape and similar recorders and recordings, deaf aids and specialised batteries therefor and such other specialised goods for the use of the blind or the deaf as the Commissioner General may approve; controls and equipment for motor vehicles, specially designed for the use of disabled drivers; goods for use in the occupational training or rehabilitation of the blind, deaf or disabled, approved as such by the Commissioner General	Exempted from Duty, Excise and VAT at importation
410		Educational institutions	Astronomical and scientific instruments imported by educational institutions, under such conditions as the Commissioner General may prescribe; specimens illustrative of natural history, and exhibits for public museums, public art galleries and the like, or for scientific purposes; show case and fittings for public museums, public art galleries and the like; appliances and apparatus imported by or for public museums, public art galleries and the like for the preparation of specimens and exhibits	Exempted from Duty, Excise and VAT at importation
411		International Flight Operators	Equipment and materials, as may be approved by the Commissioner General, of a kind for use in flight for catering, for hygiene or for similar purposes aboard aircrafts owned by a person operating scheduled international services	Exempted from Duty, Excise and VAT at importation
412		Any importer	Imported trade samples of negligible commercial value	Exempted from Duty, Excise and VAT at importation
413		Institutions in the Tourism industry	Tourism publicity documents and material.	Exempted from Duty, Excise and VAT at importation
414		Trade exhibitors	Goods for official use of any trade or similar official representative for exhibition or display purposes and not intended for sale	Exempted from Duty, Excise and VAT at importation

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416	Diplomats	Goods for personal use of diplomatic personnel	Exempted from Duty, Excise and VAT at importation
417	Technical and Administrative personnel of Foreign Missions	Goods for personal use of administrative and technical personnel as may be advised by the Minister of Foreign Affairs and or the Minister of Finance respectively being articles of apparel, personal and household effects and motor vehicles and caravans not exceeding 1 for each family.	The privileges shall apply within six months of arrival in Malawi. Exempted from Duty, Excise and VAT at importation
418	President of Malawi	Goods for the use of the President of the Republic of Malawi	Exempted from Duty, Excise and VAT at importation
419	Cabinet Ministers of the Republic of Malawi	One motor vehicle in every five years	Exempted from Duty, Excise and VAT at importation
420	Members of Parliament of the Republic of Malawi	Two motor vehicles per term of five years	Exempted from Duty, Excise and VAT at importation
421	Malawi Defence Forces, Malawi Police Services, Prisons and Immigration	Military equipment, including vehicles, armoured vehicles, uniforms and appointments.	Exempted from Duty, Excise and VAT at importation
422	Religious Institutions	a. Decorations, altars, fonts, lecterns, pulpits, plate, vestments, bells, statuary, other appointments, communion wafers, communion wine, and other requisites; for use for religious purposes in the place of public worship b. Lorries, vans and pickups specifically acquired for religious institution use; Computers, photocopiers, printers, pews, pianos, c. organs, keyboards, drums, guitars and public address systems	Exempted from Duty, Excise and VAT at importation
423	National Monuments and War Memorials	a. Artificial poppies and wreaths for sale in connexion with funds for disabled soldiers; flowers, wreaths and similar tributes for placing on public monuments, war memorials or war graves for similar commemorative purposes b. Goods for the use of the Commonwealth War Graves Commission or similar bodies	Exempted from Duty, Excise and VAT at importation

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	426	International bodies/institutions involved in the search for, rescue, investigation, repair or salvage of lost or damaged conveyances	Conveyances, tools, spare parts and equipment imported for use in the search for, rescue, investigation, repair or salvage of lost or damaged conveyances, on condition that such goods are exported within one month of the conclusion of such search, rescue, investigation, repair or salvage: subject to such conditions as may be prescribed or the Commissioner General may impose	Exempted from Duty, Excise and VAT at importation
	427	All eligible importers	Goods imported in a consignment the total cost or value of which at the place of despatch does not exceed the equivalent of fifty thousand Malawi Kwacha, not being wines, spirituous liquors or manufactured tobacco, not intended for sale or for commercial use	Exempted from Duty, Excise and VAT at importation
	428	Non-residents of Malawi	The following goods when imported by a person not normally resident in Malawi solely for his use, in his accompanied or unaccompanied baggage: All personal and household goods which the proper officer is satisfied will be properly re-exported on or before the person's departure from Malawi	Exempted from Duty, Excise and VAT at importation
	429	Travellers	The following goods when imported by a traveller in accompanied baggage not intended for sale or commercial use: 1. (a) 200 cigarettes or 250 g of tobacco in any other form; (b) One litre of wine or beer; (c) One litre of spirituous beverages; (d) ¼ litre of toilet water and 50 g of perfume 2. (a) Dutiable goods whether new or used not exceeding K300,000 in value per person; (b) Goods which the proper officer has no reason to doubt were obtained in Malawi and were lawfully cleared from Customs control; (c) In unaccompanied baggage, goods which the proper officer has no reason to doubt were obtained in Malawi and were lawfully cleared from Customs control	Exempted from Duty, Excise and VAT at importation The relief from duty is applicable only to persons of an age of 16 years or more. This regime shall not apply in the case of goods Imported by a person returning to Malawi after an absence therefrom of less than 24 hours

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	430	New and Returning residents	<p>a. Articles of apparel whether new or used;</p> <p>b. Other personal and household effects which have been owned and used by such person, for a period of not less than six months prior to the date of arrival in Malawi including workman’s tools, agricultural and garden implements, workshop appliances and similar appropriate articles but excluding firearms and motor vehicles and caravans except as provided in (c);</p> <p>c. Motor vehicles and caravans not exceeding two for each family or not exceeding one for an unmarried adult person who is employed, which has been owned and used by the person for not less than one year prior to importation or to the arrival of the person, whichever is the earlier; but so, however, that if the person lends, hires, gives away or otherwise disposes off such motor vehicle or caravan, he may be required to pay such duty on the motor vehicle or caravan as he would have paid at importation. Motor vehicles and caravans not exceeding one (either new or used);</p> <p>d. for each family for returning Malawian diplomats provided that the returning Malawian diplomat has been outside Malawi for a continuous period of twelve months</p>	<p>Imported by a person on his arrival in Malawi or within six months of that date or within such further period as the Commissioner General may allow, on a bona fide transfer of residence to Malawi when such goods are not intended for sale, commercial use or for disposal to any other person in Malawi, and are in such quantities and as the Commissioner General of such kinds considers reasonable</p> <p>Applies to a Returning Resident who imports a vehicle once in five (5) years, but shall not apply to clearance of buses, minibuses, pick-ups, lorries and any other commercial vehicles</p> <p>Exempted from Duty, Excise and VAT at importation</p>
	431	Registered Non-Governmental Organisations	Food stuffs, used clothing, used Footwear, blankets and soap and toiletries approved by the Commissioner General for free distribution to or for the use of persons in need or distress when imported by charitable organisation recognized by the responsible Minister	Exempted from Duty, Excise and VAT at importation
	433	All eligible importers	<p>Cups, medals and other trophies:</p> <p>a. Presented outside Malawi to any person and imported by such</p>	The expression “cups, medals and other trophies” is to be taken not to include articles of general utility

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			<p>person, being engraved specially for presentation as prizes in such competitions or for such other excelling qualities as may be approved by the Commissioner General; or</p> <p>b. Specially engraved and imported for the purposes of presentation to commemorate such significant ceremonies, events or occasions as may be approved by the Commissioner General</p>	<p>(e.g. tankards, spoons, smokers' requisites, watches, clocks) or to articles for the purposes of advertisement or to awards for long service or good conduct or merely to mark termination of service or employment. The expression is to be taken to include campaign medals and ribbons and civil awards of a like kind.</p> <p>Exempted from Duty, Excise and VAT at importation</p>
434		Married couple or a person intending to wed	Goods being bona fide wedding presents of a total cost or value at the place of despatch not exceeding the equivalent of One Hundred Thousand Malawi Kwacha per married couple given to a person on the occasion of his wedding outside Malawi and imported by him for his own use within six months of that date or within such further period as the Commissioner General may allow	Exempted from Duty, Excise and VAT at importation
435		Malawi National Council of Sports	Sports equipment	Exempted from Duty, Excise and VAT at importation
436		Appointed/designated Beneficiary	Deceased person's used personal effects and not exceeding two motor vehicles, approved by the Commissioner General, which are not for sale and which had been the property of a deceased person and have been inherited by or bequeathed to the person to whom they are consigned	The declaration must be accompanied by a death certificate
437		Educational and Health Institutions	One passenger carrying motor vehicle of Tariff heading 87.02 in every five years	Exempted from Duty, Excise and VAT at importation
438		Horticultural enterprises, Educational, Health and Tourism institutions, and	<p>a. Horticultural Enterprises;</p> <p>One goods carrying motor vehicle of Tariff heading 87.04, in every five years for direct use in</p>	Cleared using concessionary rates of duty (currently at 10% import duty and 16.5% import VAT)

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		Non-Governmental Organizations	<p>the production of horticultural produce intended for export approved by the Minister by Notice published in the Gazette subject to such conditions as the Minister may impose;</p> <p>b. Educational Institutions One goods carrying motor vehicle in every five years for educational institutions or pre-school play groups approved for the purposes by the Principal Secretary of the Ministry of Education or such other Ministry in the case of pre-school play groups subject to such conditions as the Commissioner General may impose in respect of the disposal of any goods admitted under this regime;</p> <p>c. Health Institutions One goods carrying motor vehicle in every five years for hospital, nursing home, clinic, surgery and dispensary approved by the Minister of Health.</p> <p>d. Non-Governmental Organizations Two goods carrying motor vehicles of Tariff heading 87.04, in every five years for Non-Governmental Organizations</p> <p>e. Tourism Institutions Three goods carrying vehicles of Tariff heading 87.04, except used motor vehicles, in every five years for the use of hotels, lodges and inns licensed as such under tourism and hotels act.</p>	
	439	Non-Governmental Organizations	One passenger carrying motor vehicle of Tariff Heading 87.02 in every five years	Exempted from Duty, Excise and VAT at importation

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	441	Uniformed Public officers	<p>a. Regimental plate, furniture and other mess fittings, the property of or for presentation to a regimental mess, or the joint property of the officers of the regimental mess.</p> <p>b. Uniforms and appointments for officers of the civil service or for persons engaged in the conduct of public affairs (e.g., mayoral chains, civic maces, judges and legal practitioners' wigs and robes), as may be approved by the Commissioner General; uniforms and appointments for personnel of, and ambulance materials for, the St. John's Brigade, the Red Cross Society or such similar organisation as may be accepted by the Commissioner General imported by such persons as may be approved by the Commissioner General.</p>	Exempted from Duty, Excise and VAT at importation
	442	Hotels, Lodges and Inns	<p>a. Glass, china porcelain, earthenware and stone articles of tableware; enamelware and hollowware for table use Electro Plated Nickel – Silver (E.P.N.S) and plated ware; knives, forks, spoons and similar articles for cutlery and marked linen permanently or indelibly engraved, etched, stamped or in any other manner marked with the name (or other identification satisfactory to the Commissioner General) of the hotel licensed under the Tourism and Hotels Act (Cap.50:01), and solely for use therein; industrial catering equipment, motor boats, scuba diving, jet skis, kayaks, wind surfers, pedalos and marked linen, air conditioners, generators, gym equipment, massage equipment, industrial washing machines, bar fridges, sauna, hot steam baths.</p> <p>b. Materials and Equipment for the establishment of a Conference Centre of a seating capacity of 200 people being: Public Address System, Video Conferencing Equipment, Television Screens, Amplifiers, LCD equipment and industrial catering and bar equipment permanently or indelibly engraved, etched, stamped or in any other manner marked with the name of the organization or</p>	<p>Exempted from Duty, Excise and VAT at importation</p> <p>For furniture and curtains, carpets and rugs, the hotel, lodge or inn should have 50 rooms or more.</p>

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			other identification to the satisfaction of the Commissioner General.	
443		All eligible importers	New minibuses and minibuses used for a period not exceeding five (5) years of seating capacity exceeding 11 persons but not exceeding 44 persons including the driver.	An importer has to seek approval from the Commissioner General. Exempted from Duty, Excise and VAT at importation
444		Vice President	Goods for the use of the Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act	Exempted from Duty, Excise and VAT at importation
445		Non-Governmental Organisations, Projects, Relief Organisations, Military or Civil Commissions	<ul style="list-style-type: none"> a. Goods imported in terms of an agreement between the Government and any other Government, organisation, institute, body or person, b. Goods for British Council, which are or which will be a charge against the funds of the Council, excluding goods intended for sale or for the personal use of the staff of Council c. Goods imported by and for the use of any military or civil commission temporarily operating in Malawi: subject to such conditions as the Commissioner General may impose d. Goods for the official use of the International Red Locust Control Service, the Association for the Relief of Leprosy or such other International or similar organisations as may be approved by the Minister: excluding goods intended for or goods for the personal use of the staff of such organisations 	Exempted from Duty, Excise and VAT at importation
446		Irrigation Farmers	PVC pipes, Asbestos pipes/rubber seals, Galvanized pipes, Elbow, sprinklers/Rainers, Control valves, Solvent Cement, Diesel engine ranging from 12 kw – 17 kw with rubes, Pressure gauges and Nozzles imported by a farming entity recognised by the Secretary for Agriculture	Goods for direct use in irrigation as approved by the Minister by Notice in the Gazette subject to such conditions as the Commissioner General may

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447		Retired President	Goods for the use of the retired President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act	Exempted from Duty, Excise and VAT at importation
448		Horticultural projects	Seeds, Cuttings, Seed Netting Greenhouse structure, Climate Control equipment, 1 Generator set, Water pump or borehole, flower Power lights, pump, electrical engines, diesel engine for irrigation with tubing, PVC piping, valves, sprinkler system, irrigation filters/nozzles, pressure regulators, new refrigerated trucks per five years, Cold Room, Strapping materials and clips, metal wire, strings Elastic bands, Processing equipment, Binding equipment, Grading/Milling equipment, soil preparation equipment, bag Strikers, Laboratory equipment, chemical and reagents, soil Testing kits, moisture testers, graders, Chemicals Rose cutter, spray equipment, Sealing equipment and fumigation equipment.	goods for direct use in the production of horticultural produce intended for export approved by the Minister by Notice published in the Gazette subject to such conditions as the Minister may impose. Exempted from Duty, Excise and VAT at importation
449		Retired Vice-Presidents	Goods for the use of the retired Vice President of the Republic of Malawi as provided for in the Presidents (Salaries and Benefits) Act	Exempted from Duty, Excise and VAT at importation
450		Hotels, lodges and inns	Two passenger carrying motor vehicles of Tariff Heading 87.02, except used motor vehicles, in every five years	Hotels, lodges and inns should have 50 rooms or more, licensed under the Tourism and Hotels Act. Exempted from Duty, Excise and VAT at importation
451		Hotels, lodges and inns	Specialized vehicles for safaris for hotels, lodges and inns	Hotels, lodges and inns licensed under the Tourism and Hotels Act. Exempted from Duty, Excise and VAT at importation
475		Registered Export Processing	Capital machinery and raw materials for	Exempted from Duty, Excise and

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		Zone manufactures	use in direct production of goods for export under Export Processing Zones (EPZ)	VAT at importation
477		All eligible importers	Specialized goods for use in fishing industry being machinery, plant, laboratory equipment and materials, aerators, pumps, blowers, diamond mesh, nets, measuring equipment, separators, specialised tanks and diffusers, boat engines and trawlers for deep sea fishing	Exempted from Duty, Excise and VAT at importation
478		Licensed local suppliers of Electronic Fiscal Devices	Electronic Fiscal Devices imported by suppliers licensed by the Commissioner General	Exempted from Duty, Excise and VAT at importation
481		Licensed Mining Industries	Specialized goods for use in mining being machinery, being Plant and exploration equipment	Exempted from Duty, Excise and VAT at importation
488		Water Boards	Goods for use in water supply being water meters and water treatment chemicals imported by water boards	Water boards should be approved by the Minister responsible for water management. Exempted from Duty, Excise and VAT at importation
489		Companies involved in the generation and supply of commercial electricity as	Goods for use in electricity generation and distribution being fuses, transformers, sling, ring main unit, insulators, galle chain equipment, conductors, surge arrestors, column duplex AAC/PVC and electricity supply meters	Companies involved in the generation and supply of commercial electricity should be approved by the responsible Minister. Exempted from Duty, Excise and VAT at importation