

GOVERNMENT NOTICE NO. 2

POLICE ACT

(CAP. 13:01)

POLICE (DESIGNATION OF POLICE REGIONS) NOTICE, 2025

IN EXERCISE of the powers conferred by section 11 (1) of the Police Act, I, PETER MUKHITO, Minister of Homeland Security, on the recommendation of the Inspector General, give the following Notice—

1. This Notice may be cited as the Police (Designation of Police Regions) Notice, 2025. Citation
2. The geographical areas set out in the *Schedule* shall be designated as police regions. Designation of the regions

SCHEDULE

(para. 2)

DESIGNATION OF POLICE REGIONS

The following shall be designated as police regions—

- (a) Northern Region, covering the following districts: Chitipa, Karonga, Rumphi, Mzimba, Likoma and Nkhata-Bay, with its headquarters at Mzuzu;
- (b) Central East Region, covering the following districts: Kasungu, Ntchisi, Nkhotakota, Salima and Dowa, with its headquarters at Kasungu;
- (c) Central West Region, covering the following districts: Lilongwe, Mchinji, Dedza and Ntcheu, with its headquarters at Lilongwe;
- (d) Eastern Region, covering the following districts: Zomba, Mangochi, Balaka and Machinga, with its headquarters at Zomba;
- (e) South West Region, covering the following districts: Blantyre, Mwanza and Neno, with its headquarters at Blantyre; and
- (f) South East Region, covering the following districts: Mulanje, Thyolo, Chikwawa, Nsanje, Phalombe and Chiradzulu, with its headquarters at Luchenza.

Made this 18th day of December, 2025.

P. MUKHITO

Minister of Homeland Security

GOVERNMENT NOTICE No. 3

IMMUNITIES AND PRIVILEGES ACT

(CAP. 16:01)

IMMUNITIES AND PRIVILEGES (FOURTH SCHEDULE) (AMENDMENT)
(NO.2) ORDER, 2025

IN EXERCISE of the powers conferred by section 24(3) of the Immunities and Privileges Act, I, GEORGE THAPATULA CHAPONDA, Minister of Foreign Affairs and International Cooperation, hereby make the following Order—

Citation 1. This Order may be cited as the Immunities and Privileges (*Fourth Schedule*) (Amendment) (No. 2) Order, 2025.

Amendment of the *Fourth Schedule* to Cap. 16:01 Sub. leg. p.36 2. The *Fourth Schedule* to the Immunities and Privileges Act is amended, by adding thereto the following items—

“44. ZEP-RE (PTA Reinsurance Company) (otherwise referred to as “ZEP-RE”)

45. The Community of Sant'Egidio (otherwise referred to as “Sant'Egidio”).

Made this 19th day of December, 2025.

G. T. CHAPONDA
Minister of Foreign Affairs
and International Cooperation

(REF. NO. EA/ADMIN/5/8)

GOVERNMENT NOTICE No. 4

IMMUNITIES AND PRIVILEGES ACT

(CAP. 16:01)

IMMUNITIES AND PRIVILEGES (ZEP-RE (PTA REINSURANCE COMPANY))
ORDER, 2025

IN EXERCISE of the powers conferred by section 24(1) of the Immunities and Privileges Act, I, GEORGE THAPATULA CHAPONDA, Minister of Foreign Affairs and International Cooperation, hereby make the following Order—

Citation 1. This Order may be cited as the Immunities and Privileges (ZEP-RE (PTA Reinsurance Company)) Order, 2025.

Immunities and privileges and legal capacity of ZEP-RE (PTA Reinsurance Company) 2. The ZEP-RE (PTA Reinsurance Company) (hereinafter referred to as “ZEP-RE”), being an organization specified in the *Fourth Schedule* of the Act, shall have all the immunities and privileges set out in Part I of the *Fifth Schedule* of the Act and shall have all the legal capacities of a body corporate.

3. There are hereby conferred upon such persons, not being citizens of, or permanently resident in, Malawi, as ZEP-RE may, in writing, to the Minister of Foreign Affairs and International Cooperation designate by name being—

Immunities and privileges of representatives and staff of ZEP-RE

(a) representatives of ZEP-RE or holders of such high offices of ZEP-RE as shall be specified in such writing, all the immunities and privileges set out in Part II of the *Fifth Schedule* of the Act; and

(b) officers or servants of ZEP-RE of such class as shall be specified in such writing, all the immunities and privileges set out in Part III of the *Fifth Schedule* of the Act.

Made this 19th day of December, 2025.

G. T. CHAPONDA
Minister of Foreign Affairs
and International Cooperation

(REF. NO. EA/ADMIN/5/8)

GOVERNMENT NOTICE NO. 5

IMMUNITIES AND PRIVILEGES ACT

(CAP. 16:01)

IMMUNITIES AND PRIVILEGES (THE COMMUNITY OF SANT'EGIDIO) ORDER, 2025

IN EXERCISE of the powers conferred by section 24(1) of the Immunities and Privileges Act, I, GEORGE THAPATULA CHAPONDA, Minister of Foreign Affairs and International Cooperation, hereby make the following Order—

1. This Order may be cited as the Immunities and Privileges (The Community of Sant'Egidio) Order, 2025. Citation

2. The Community of Sant'Egidio (hereinafter referred to as "Sant'Egidio"), being an organization specified in the *Fourth Schedule* of the Act, shall have all the immunities and privileges set out in Part I of the *Fifth Schedule* of the Act and shall have all the legal capacities of a body corporate. Immunities and privileges and legal capacity of the Community of Sant'Egidio

3. There are hereby conferred upon such persons, not being citizens of, or permanently resident in, Malawi, as Sant'Egidio may, in writing, to the Minister of Foreign Affairs and International Cooperation designate by name being— Immunities and privileges of representatives and staff of Sant'Egidio

(a) representatives of Sant'Egidio or holders of such high offices of Sant'Egidio as shall be specified in such writing, all the immunities and privileges set out in Part II of the *Fifth Schedule* of the Act; and

(b) officers or servants of Sant'Egidio of such class as shall be specified in such writing, all the immunities and privileges set out in Part III of the *Fifth Schedule* of the Act.

Made this 19th day of December, 2025.

G. T. CHAPONDA
*Minister of Foreign Affairs
 and International Cooperation*

(REF. NO. EA/ADMIN/5/8)

GOVERNMENT NOTICE No. 6

VALUE ADDED TAX ACT

(CAP. 42:02)

VALUE ADDED TAX (ELECTRONIC INVOICING SYSTEM) REGULATIONS,
 2025

ARRANGEMENT OF REGULATIONS

REGULATION

PART I—PRELIMINARY

1. Citation
2. Interpretation
3. Application

PART II—REGISTRATION AND CERTIFICATION

4. Registration of a user
5. Certification of third-party point of sale system

PART III—USER'S OBLIGATIONS

6. Mandatory use of electronic invoicing system
7. User's point of sale system maintenance

PART IV—ELECTRONIC INVOICING SYSTEM OPERATIONS

8. Procurement of point-of-sale system
9. Erroneous entry in electronic invoicing system
10. User not to transfer terminal
11. Terminal to be at a conspicuous place

PART V—MISCELLANEOUS

12. Investigation
13. Obligation to retain tax invoice by a customer

REGULATION

PART VI—REVOCATION, SAVINGS AND TRANSITIONAL

14. Revocation and savings

15. Transitional

IN EXERCISE of the powers conferred by section 63(1) of the Value Added Tax Act, I, JOSEPH MATHYOLA MWANAMVEKHA, Minister of Finance, Economic Planning and Decentralization, make the following Regulations—

PART I—PRELIMINARY

1. These Regulations may be cited as the Value Added Tax (Electronic Invoicing System) Regulations, 2025. Citation

2. In these Regulations, unless the context otherwise requires— Interpretation

“electronic invoicing system” means a system designed and established by the Commissioner General, for use in business for the issuance and electronic processing and transmission of a tax invoice in a structured format in accordance with the requirements of these Regulations;

“tax law” has the meaning as ascribed thereto under the Tax Administration Act;

“terminal” means a physical or virtual device used to generate and transmit electronic invoices in compliance with regulatory and business requirements; and

“third-party point of sale system” means any computerized invoicing or receipting system for the issuing, transmission and storage of invoices in an electronic format, including sales data controllers, virtual sales data controllers, invoicing software, mobile electronic invoicing application and online electronic invoicing solution, certified by the Commissioner General under regulation 5.

3. These Regulations shall apply to any person carrying on business or trade in Malawi. Application

PART II—REGISTRATION AND CERTIFICATION

4.—(1) Each of the following persons shall create an account in the electronic invoicing system as a user— Registration of a user

(a) a taxable person;

(b) any person carrying on a business or trade; or

(c) any other person who may be appointed by the Commissioner General to be eligible for registration as a user for purposes of the Act.

(2) In order to create the account referred to under subregulation (1), a person shall be required to enter the following details into the system—

(a) business name or trading name;

(b) taxpayer identification number;

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(c) physical address;

(d) mobile number;

(e) mail address; and

(f) any other information as may be required by the Commissioner General.

(3) Upon entering the necessary information as prescribed under subregulation (2), the electronic invoicing system shall register the person and the person shall thereupon become a user.

(4) A user shall comply with the terms and conditions issued together with the account credentials.

Certification of
third-party
point of sale
system

5.—(1) The Commissioner General shall certify a third-party point of sale system before that system is connected to the electronic invoicing system and used by a user.

(2) A supplier of a third-party point of sale system shall, before handing over any third-party point of sale system to a user, ensure that the system is certified by the Commissioner General.

(3) The Commissioner General shall not certify a third-party point of sale system under these Regulations, unless the system is capable of performing the following electronic operations—

(a) receiving, processing, securely transmitting data to the electronic invoicing system, storing, and printing information as entered to it by the user;

(b) recording sales and issuing tax invoices in the form and manner prescribed under these Regulations;

(c) securely storing data for not less than six years;

(d) not reversing entered sales data or any other information, including dates;

(e) not deleting any information or data that has been entered into the system;

(f) sending an alarm to alert operators in case of any manipulation to the system;

(g) receiving and displaying alert messages from operations resulted from any malpractice, error, or any inconsistent action noticed in the system;

(h) allowing a tax officer to view, read, and print all on-going daily business transactions performed by a user;

(i) capable of integrating with the system;

(j) providing security features for both hardware and software;

(k) be capable of inter-connectivity with information technology networks;

(l) display clear messages in the official languages;

- (m) be secure and tamper-proof;
- (n) maintaining the integrity of stored data;
- (o) securing authentication for users;
- (p) capturing the log of all activities;
- (q) assigning a unique identifier to each invoice;
- (r) allowing for any changes in any tax law; and
- (s) capturing the information required under any tax law.

PART III—USER'S OBLIGATIONS

6.—(1) A user shall use or operate their business transactions using the electronic invoicing system, at all times.

Mandatory
use of
electronic
invoicing
system

(2) A user shall—

(a) connect any third-party point of sale system to the electronic invoicing system and ensure that all their business transactions are electronically recorded and transmitted to the electronic invoicing system;

(b) have the electronic invoicing system available and operating at each terminal;

(c) issue a tax invoice generated by the electronic invoicing system for the consideration paid to them for supplies made to a customer indicating—

(i) the prescriptions required under regulation 19 of the Value Added Tax Regulations;

(ii) the name, quantity, unit price, item description, and the value of the recorded sale of goods or services, in the case of non-taxable supplies;

(iii) the identification number of the terminal;

(iv) any mark up, changes or corrections;

(v) the time of issue of the receipt or invoice;

(vi) daily ascending serial number for a tax invoice;

(vii) the fiscal logo; and

(viii) a quick response (QR) code;

(d) register, record and maintain the stock in and stock out in the electronic invoicing system as follows—

(i) record all local purchases and imports;

(ii) notify the Commissioner General, in writing, within thirty days before closure of business indicating records of current stock;

(iii) in case of transfer of stock upon closure of business, notify the Commissioner General, in writing, the stock, quantity and their levels; and

(iv) upon closure of the business, account for all relevant taxes under any tax law;

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sub. leg. p.48

- (e) disclose raw material conversion data;
- (f) use barcodes in a format approved by the Commissioner General;
- (g) use invoice numbering in a format approved by the Commissioner General;
- (h) not delete any records from the electronic invoicing system without the authorization of the Commissioner General;
- (i) use the electronic invoicing system with diligence and standard of care, as prescribed by the Commissioner General's guidelines to avoid any misuse or abuse of the system;
- (j) where the electronic invoicing system fails to operate for any reason, within a period of six hours from such failure—
 - (i) report the incident, in writing, to the Commissioner General; and
 - (ii) record sales using any other means as may be specified by the Commissioner General;
- (k) enter into the electronic invoicing system any sales recorded under paragraph (e), within seventy-two hours of issuance of the invoice; and
- (l) comply with such other requirements as may be specified by the Commissioner General.

User's point of
sale system
maintenance

7.—(1) A user shall—

- (a) regularly update their point of sale system, in order to ascertain that the system is, at all times, functioning properly; and
- (b) keep and maintain an electronic ledger in which a record of the maintenance and update of the point of sale system's software will be entered into and which shall contain—
 - (i) the name and address of the person maintaining the system; and
 - (ii) an entry for each time the system is maintained, describing the maintenance and shall be signed by the person performing the service.

(2) Where a user intends to discontinue the use of their point of sale system due to—

- (a) change of business model;
- (b) closure of business; or
- (c) any other reason,

the user shall notify the Commissioner General, in writing, of the intended discontinuation, within thirty days prior to the discontinuation.

(3) Notwithstanding subregulation (2), a user who discontinues the use of their point of sale system, due to closure of business that was unplanned, shall notify the Commissioner General, in writing, of the discontinuation, within seven days after the event causing the closure.

(4) Where a notification is made under subregulation (2), the Commissioner General may, by notice, in writing, and within thirty days of the receipt of the notice, delete the user's account from the electronic invoicing system.

PART IV—ELECTRONIC INVOICING SYSTEM OPERATIONS

8. A user may procure a certified point of sale system, for integrating with the electronic invoicing system, as is convenient for their business dealings. Procurement of point-of-sale system

9.—(1) Where a user has erroneously entered data or information in the electronic invoicing system, they shall proceed to print the erroneous information and keep the record thereof, for purposes of reconciliation and rectification with the Commissioner General. Erroneous entry in electronic invoicing system

(2) Where the error referred to in subregulation (1) has occurred, the user shall proceed to enter correct data and information in the electronic invoicing system and thereby issue a correct tax invoice to their intended customer.

10.—(1) A terminal shall only be used by the user who registered it in the electronic invoicing system. User not to transfer terminal

(2) A user shall not transfer their registered terminal to any other person for any use, be it temporarily or permanently.

11. A user shall make sure that a terminal registered in the electronic invoicing system is at a place which is accessible and easily seen by customers at the user's place of business. Terminal to be at a conspicuous place

PART V—MISCELLANEOUS

12.—(1) The Commissioner General may conduct an investigation on any person where he or she has reasons to believe that the person, has— Investigation

(a) repeatedly submitted incorrect information;

(b) not uploaded their stock on to the electronic invoicing system;

(c) used or accessed the electronic invoicing system without authorization;

(d) tampered with, manipulated or interfered with the proper functioning of the system, including uninstallation, without authorization;

(e) changed specifications of the third-party point of sale system, without notifying the Commissioner General;

(f) engaged in systematic fraudulent activities; or

(g) failed to comply with any provision of these Regulations or any tax law.

(2) Where the Commissioner General, in the course of investigating the person, discovers *prima facie* evidence of any of the actions listed under subregulation (1), he or she may notify the person, in writing, of the infringement or non-compliance committed and inform the person to correct

the conduct complained of, and penalty imposed, as a result of the contravention.

(3) Where the person receives the notice referred to under subregulation (2), the person may within a period of seven days—

(a) correct the non-compliance or infringement contained in the notice;

(b) deny, in writing, the allegation contained in the notice; or

(c) request the Commissioner General, in writing, to compound any detected offence committed in accordance with the relevant provisions of the Tax Administration Act.

(4) Where the person denies all the allegations contained in the notice referred to in subregulation (2), the Commissioner General may proceed to—

(a) restrict the person's access to the electronic invoicing system;

(b) impose a penalty for any contravention with these Regulations or any tax law; or

(c) institute criminal proceedings against the person.

13.—(1) A person to whom a tax invoice is issued as a customer shall demand and retain the receipt or invoice in his or her possession or at a reasonable place and shall, upon request made the Commissioner General or any officer authorized by the Commissioner General, produce and deliver the required receipt or invoice.

(2) A customer who, having demanded a tax invoice after obtaining goods or services, is refused to be issued with such receipt or invoice, shall immediately report such refusal or denial to the Commissioner General through any quickest possible means.

PART VIII—REPEAL, SAVINGS AND TRANSITIONAL

14.—(1) The Value Added Tax (Electronic Fiscal Devices) Regulations are revoked

(2) Under any tax law, any reference to—

(a) an electronic fiscal device shall refer to the electronic invoicing system; and

(b) a fiscal receipt or a fiscal invoice shall refer to a tax invoice.

15.—(1) Notwithstanding the revocation of the Value Added Tax (Electronic Fiscal Devices) Regulations, a taxable person may continue to issue tax invoices from an electronic fiscal device until 31st January, 2026.

(2) A tax invoice issued from an electronic fiscal device shall not be used for deductions of input tax under section 30 of the Act after 31st July, 2026.

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Obligation to retain tax invoice by a customer

Revocation and savings
Cap. 42:02
sub. leg. p.76

Transitional
Cap. 42:02
sub. leg. p.76

Made this 19th day of December, 2025.

J. M. MWANAMVEKHA
 Minister of Finance,
 Economic Planning and Decentralization

(REF. NO. C/RPD/3/3/46)

GOVERNMENT NOTICE NO. 7

NATIONAL COUNCIL FOR HIGHER EDUCATION ACT
 (CAP. 30:12)

APPOINTMENT OF MEMBERS OF THE NATIONAL COUNCIL FOR HIGHER
 EDUCATION

IN EXERCISE of the powers conferred by section 4(1) of the National Council for Higher Education Act, I, BRIGHT MSAKA SC, Minister of Education, Science and Technology, appoint the following persons as members of the National Council for Higher Education—

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|--|-------|-------------------------|
| (a) Dr. Symon Winiko | | Member; |
| (b) Prof. John Kalenga Saka | | Member; |
| (c) Dr. Mike Lungama | | Member; |
| (d) Dr. Nellie Mbano | | Member; |
| (e) Prof. Jimmy Namangale | | Member; |
| (f) Prof. Francis Moto | | Member; |
| (g) Vice Chancellor, Jubilee University, representing Private Universities, | | <i>ex-officio</i> ; |
| (h) Vice Chancellor of KUHeS, representing Public Universities, | | <i>ex-officio</i> ; |
| (i) Vice Chancellor of Mzuni, representing Public Universities, | | <i>ex-officio</i> ; |
| (j) the Secretary for Education, Science and Technology or his designated representative, | | <i>ex-officio</i> ; |
| (k) the Secretary to the Treasury or his designated representative, | | <i>ex-officio</i> ; |
| (l) the Secretary to the Human Resource Management and Development or his designated representative, | | <i>ex-officio</i> ; and |
| (m) the Comptroller of Statutory Corporations or his designated representative, | | <i>ex-officio</i> . |

Made this 5th day of January, 2026.

B. MSAKA, SC
 Minister of Education, Science and Technology

(REF. NO. EDU/HE/2025/024)

GOVERNMENT NOTICE NO. 8

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (AMENDMENT) REGULATIONS, 2026

IN EXERCISE of the powers conferred by section 175 of the Customs and Excise Act, I, JOSEPH MATHYOLA MWANAMVEKHA, Minister of Finance, Economic Planning and Decentralization, make the following Regulations—

Citation 1. These Regulations may be cited as the Customs and Excise (Amendment) Regulations, 2026.

Amendment of the *Eighth Schedule* to Cap. 42:01 sub. leg. p.79 2. The Customs and Excise Regulations are amended, in the *Eighth Schedule*, by deleting the word “16.5%”, wherever it appears in Column 11, and substituting therefor the word “17.5%”.

Made this 8th day of January, 2026.

J. M. MWANAMVEKHA

Minister of Finance,

Economic Planning and Decentralization

(REF. NO. C/RPD/6/3/25)

GOVERNMENT NOTICE NO. 9

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (TARIFFS) (AMENDMENT) ORDER, 2026

IN EXERCISE of the powers conferred by section 83(1) of the Customs and Excise Act, I, JOSEPH MATHYOLA MWANAMVEKHA, Minister of Finance, Economic Planning and Decentralization, make the following Order—

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

Amendment of the *First Schedule* to Cap. 42:01 sub. leg. p.144c 2. The Customs and Excise (Tariffs) Order (hereinafter referred to as the “principal Order”) is amended, in the *First Schedule*, by deleting the word “16.5%”, wherever it appears in Column 11, and substituting therefor, the word “17.5%”.

Amendment of the *Second Schedule* to the principal Order 3. The principal Order is amended, in the *Second Schedule*—
(a) under Part I, in the definition of the term “value of excise ad valorem”, by deleting paragraph (b) (i) and substituting therefor, a new paragraph (b)(i) as follows—

“(b) in respect of excisable services—

(i) if the excisable services are supplied by a registered person in an arm’s length transaction, the fee, commission, the gross gaming revenue, the value of lottery ticket or any cost for taking part in a lottery or charge payable for the services; or”; and

(b) under Part II, paragraph (3)(2), by inserting, immediately after the definition of “gaming”, the following new definition—

““lotteries” has the meaning as described under the relevant laws regulating lotteries.”.

4. The principal Order is amended, in Part III of the *Fifth Schedule*, by inserting, in the correct numerical sequence, a new tariff heading, as shown hereunder—

Amendment
of the *Fifth
Schedule* to
the principal
Order

<i>HS Code</i>	<i>Description</i>	<i>Rate</i>
2523.29.00	Portland Cement	20%

Made this 8th day of January, 2026.

J. M. MWANAMVEKHA

Minister of Finance,

Economic Planning and Decentralization

(REF. NO. C/RPD/6/3/25)

CORRIGENDUM

Government Notice No. 1— Immigration (Amendment) Regulations, 2026, published in the *Malawi Gazette* Supplement dated 2nd January, 2026, in the—

(a) title, by deleting “2026” and substituting therefor “2025”; and

(b) citation, by deleting “2026” and substituting therefor “2025”.