

**GAZETTE EXTRAORDINARY**

The Malawi Gazette Supplement dated 30th December, 2025  
containing Acts (No. 7C)

(Published 30th December, 2025)

ACT

No. 33 of 2025

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

20th December, 2025

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authority to borrow the sum of EUR 38,000,000
3. Application of the Credit
4. Payments charged on the Consolidated Fund
5. Exemption from taxes, charges, etc.
6. Finalization and signature of the Financing Agreement

**An Act to authorize the Government of the Republic of Malawi, to borrow sums of money, not exceeding in the aggregate, the equivalent of thirty-eight million Euros (EUR 38,000,000) from the European Investment Bank and to provide for matters incidental thereto**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the European Investment Bank (Malawi M1 Road Rehabilitation II C) Loan (Authorization) Act, 2025. Short title
- 2.—(1) The Minister of Finance, on behalf of the Government of the Republic of Malawi (the “Government”), is hereby authorized to borrow from the European Investment Bank (the “Bank”), sums of money not exceeding in the aggregate, the equivalent of thirty-eight Authority to borrow the sum of EUR 38,000,000

million Euros (EUR 38,000,000) (the "Credit") for the purpose specified in section 3, at the times and upon the terms and conditions which the Minister may, in his discretion, agree with the Bank.

(2) The terms and conditions which the Minister of Finance may agree with the Bank shall be reduced to writing and such written agreement is hereinafter referred to as the "Financing Agreement".

Application of  
the Credit

3. The proceeds of the Credit authorized by section 2 shall be appropriated and applied for the purpose of implementing the Malawi M1 Road Rehabilitation II C Project, and for no other purpose.

Payments  
charged on  
the  
Consolidated  
Fund

4. The sums required, from time to time, for the repayment of the Credit, the payment of interest and commitment charges and any other payments to be made by the Government to the Bank, under and in accordance with the provisions of the Financing Agreement, are hereby charged on the Consolidated Fund.

Exemption  
from taxes,  
charges, etc

5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deductions for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malaŵi.

Finalization  
and signature  
of the  
Financing  
Agreement

6. The Minister of Finance, or such other person as the Minister may appoint, is hereby authorized to—

(a) settle the terms of the Financing Agreement, but not so as to affect the general purpose thereof, nor increase the amount of the Credit;

(b) sign the Financing Agreement on behalf of the Government; and

(c) do such other things as may be necessary to implement the terms of the Financing Agreement.

Passed in Parliament this nineteenth day of November, two thousand and twenty five.

FIONA KALEMBA  
Clerk of Parliament

(Published 30th December, 2025)

ACT

No. 34 of 2025

I assent

PROF. ARTHUR PETER MUTHARIKA

PRESIDENT

20th December, 2025

ARRANGEMENT OF SECTIONS

SECTION

1. Short title
2. Authority to borrow the sum of USD27,000,000
3. Application of the Loan
4. Payments charged on the Consolidated Fund
5. Exemption from taxes, charges, etc.
6. Finalization and signature of the Financing Agreement

**An Act to authorize the Government of the Republic of Malawi to borrow sums of money, not exceeding in the aggregate, the equivalent of twenty-seven million United States Dollars (USD27,000,000) from the OPEC Fund for International Development and to provide for matters incidental thereto**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the OPEC Fund for International Development (Jenda Water Supply and Sanitation Project) Loan (Authorization) Act, 2025. Short title

2.—(1) The Minister of Finance, on behalf of the Government of the Republic of Malawi (the “Government”), is hereby authorized to borrow from the OPEC Fund for International Development (the “OPEC Fund”), sums of money not exceeding in the aggregate, the equivalent of twenty-seven million United States Dollars (USD27,000,000) (the “Loan”) for the purpose specified in section 3, at the times and upon the terms and conditions which the Minister may, in his discretion, agree with the OPEC Fund. Authority to borrow the sum of USD27,000,000

(2) The terms and conditions which the Minister may agree with the OPEC Fund shall be reduced in writing and such written agreement is hereinafter referred to as the "Financing Agreement".

Application of the Loan

3. The proceeds of the Loan authorized by section 2 shall be appropriated and applied for the purpose of providing additional financing for the Jenda Water Supply and Sanitation Project, and for no other purpose.

Payments charged on the Consolidated Fund

4. The sums required, from time to time, for the repayment of the Loan, the payment of interest and commitment fees and any other payments to be made by the Government to the OPEC Fund, under and in accordance with the provisions of the Financing Agreement, are hereby charged on the Consolidated Fund.

Exemption from taxes, charges, etc.

5. All sums to be paid in accordance with section 4 shall, notwithstanding the provisions of any other written law, be paid without deductions for, and free from, any tax or charge whatsoever, and shall be free from all restrictions or limitations imposed by or under any written law of Malawi.

Finalization and signature of the Financing Agreement

6. The Minister of Finance, or such other person as the Minister may appoint, is hereby authorized to—

(a) settle the terms of the Financing Agreement, but not so as to affect the general purpose thereof, nor increase the amount of the Loan;

(b) sign the Financing Agreement on behalf of the Government; and

(c) do such other things as may be necessary to implement the terms of the Financing Agreement.

Passed in Parliament this nineteenth day of November, two thousand and twenty five.

FIONA KALEMBA  
*Clerk of Parliament*

(Published 30th December, 2025)

ACT

No. 35 of 2025

I assent

PRO. ARTHUR PETER MUTHARIKA

PRESIDENT

20th December, 2025

## ARRANGEMENT OF SECTIONS

## SECTION

1. Short title
2. Amendment of long title to Act No.16 of 2025
3. Replacement of s.2 of the principal Act
4. Amendment of s.3 of the principal Act
5. Replacement of the *Schedule* to the principal Act

**An Act to amend the Appropriation Act, 2025**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Appropriation (Amendment) Act, 2025. Citation
2. The Appropriation Act (hereinafter referred to as the “principal Act”) is amended in the long title, by deleting the words “eight trillion, seventy-six billion, six hundred sixty-seven million, seven hundred eighty-four thousand, eight hundred and fifty-eight Kwacha” and substituting therefor the words “eight trillion, five hundred eighty-nine billion, two hundred thirty-one million, nine hundred thirty-nine thousand, nine hundred thirty-three Kwacha”. Amendment of long title to Act No. 16 of 2025
3. The principal Act is amended by deleting section 2 and substituting therefor a new section as follows— Substitution of s. 2 of the principal Act

"Expenditure  
of  
K8,589,231,9  
39,933  
authorized  
No. 4 of 2022

2. The Minister of Finance is hereby authorized, in the manner provided in the Public Finance Management Act, to direct payment out of the Consolidated Fund, during the financial year ending 31st March, 2026, of sums not exceeding in the whole of eight trillion, five hundred eighty-nine billion, two hundred thirty-one million, nine hundred thirty-nine thousand, nine hundred thirty-three Kwacha to the goods and services of the financial year ending 31st March, 2026".

Amendment  
of s. 3 of the  
principal Act

4. Section 3 of the principal Act is amended by deleting the words "eight trillion, seventy-six billion, six hundred sixty-seven million, seven hundred eighty-four thousand, eight hundred and fifty-eight Kwacha" and substituting therefore the words "eight trillion, five hundred eighty-nine billion, two hundred thirty-one million, nine hundred thirty-nine thousand, nine hundred thirty-three Kwacha".

Substitution  
of the  
*Schedule* to  
the principal  
Act

5. The principal Act is amended by deleting the *Schedule* and substituting therefor a new *Schedule* as follows—

## SCHEDULE

## ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Head	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
	K		K		K	
<b>Statutory Expenditure</b>						
010 The Presidency .. .. .	107,570,100		-		107,570,100	
020 Miscellaneous and Other Statutory Payments .. .. .	83,236,420,000		-		83,236,420,000	
030 Pensions and Gratuities .. .. .	424,055,435,787		-		424,055,435,787	
040 Public Debt Charges .. .. .	2,271,505,790,000		-		2,271,505,790,000	
<b>Total Statutory Expenditure</b>	<b>2,778,905,215,887</b>		<b>-</b>		<b>2,778,905,215,887</b>	
<b>Vote</b>	<b>Recurrent 2025/26</b>		<b>Capital 2025/26</b>		<b>Estimates 2025/26</b>	
	<b>K</b>		<b>K</b>		<b>K</b>	
050 State Residences .. .. .	71,961,685,806		18,000,000,000		89,961,685,806	
060 National Audit Office .. .. .	8,159,642,405		400,000,000		8,559,642,405	
070 Office of the Chief Justice .. .. .	34,514,362,556		1,849,832,921		36,364,195,477	
071 Supreme Court of Appeal .. .. .	1,177,313,740		-		1,177,313,740	
072 High Court of Malawi and Subordinate Courts .. .. .	8,709,591,797		-		8,709,591,797	
080 National Assembly .. .. .	58,744,168,572		-		58,744,168,572	
081 Office of the Director of Public Officer's Declarations .. .. .	1,551,407,530		-		1,551,407,530	
082 Independent Complaints Commission .. .. .	1,490,799,232		-		1,490,799,232	
090 Office of the President and Cabinet .. .. .	47,069,270,339		2,000,000,000		49,069,270,339	
091 National Intelligence Service .. .. .	18,263,165,459		1,000,000,000		19,263,165,459	
092 National Intelligence Service Complaints Tribunal .. .. .	717,896,877		-		717,896,877	
093 Department of Human Resources Management and Development .. .. .	11,836,289,480		-		11,836,289,480	

## SCHEDULE— (continued)

## ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Vote	Voted Expenditure	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
		K	K	K	K	K	K
097	Civil Service Commission	1,425,895,610	-	-	1,425,895,610		
100	Ministry of Defence	1,420,092,443		4,300,000,000	5,720,092,443		
101	Malawi Defence Force	301,409,137,079		-	301,409,137,079		
120	Ministry of Local Government and Rural Development	10,093,970,432		14,045,955,402	24,139,925,834		
121	National Local Government Finance Committee	125,684,680,614		278,537,373,667	404,222,054,281		
130	Ministry of Lands, Housing and Urban Development	27,590,553,152		33,975,664,473	61,566,217,625		
180	Ministry of Youth, Sports and Culture	3,952,035,063		7,994,766,488	11,946,801,552		
190	Ministry of Agriculture, Irrigation and Water Development	519,136,450,869		383,668,034,658	902,804,485,526		
210	Ministry of Water and Sanitation	1,670,037,815		98,376,301,382	100,046,339,197		
240	Office of the Vice President	11,556,983,787		-	11,556,983,787		
250	Ministry of Education, Science and Technology	209,439,051,186		144,197,942,350	353,636,993,535		
251	Ministry of Higher Education	10,084,285,352		47,926,193	10,132,211,545		
260	Ministry of Foreign Affairs and International Cooperation	102,814,795,324		2,500,000,000	105,314,795,324		
270	Ministry of Finance, Economic Planning and Decentralisation	24,037,543,637		133,295,389,706	157,332,933,343		
271	Accountant General's Department	36,149,908,458		4,600,000,000	40,749,908,458		
273	Malawi Revenue Authority	129,692,209,867		-	129,692,209,867		
274	Roads Fund Administration	86,862,910,035		201,095,991,018	287,958,901,053		
275	Subvented Organisations	283,400,662,541		141,839,127,679	425,239,790,221		
276	National Statistical Office	6,694,950,180		865,132,768	7,560,082,948		
277	National Planning Commission	1,954,789,285		-	1,954,789,285		

(Published 30th December, 2025)

ACT

No. 36 of 2025

I assent

PRO. ARTHUR PETER MUTHARIKA

PRESIDENT

20th December, 2025

## ARRANGEMENT OF SECTIONS

## SECTION

1. Short title
2. Insertion of Part IVB into Cap. 41:01
3. Substitution of s. 66 of the principal Act
4. Insertion of ss. 66A and 66B into the principal Act
5. Amendment of the *First Schedule* of the principal Act
6. Amendment of the *Eleventh Schedule* of the principal Act
7. Amendment of the *Fourteenth Schedule* of the principal Act

**An Act to amend the Taxation Act**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Taxation (Amendment) (No. 2) Act, 2025. Short title

2. The Taxation Act (hereinafter referred to as the “principal Act”) is amended by inserting, immediately after PART IVA, a new Part IVB as follows— Insertion of Part IVB into Cap. 41:01

## “PART IVB

## MONEY TRANSFER LEVY

Money transfer levy 65A.—(1) A person transferring money in excess of K100,000, using a system operated by an e-money

service provider, shall pay a money transfer levy, payable as a tax at the rate of 0.05 per cent of the value of the money transferred.

(2) A person transferring money using an electronic system operated by a bank shall pay a money transfer levy, payable as a tax at the rate of 0.05 per cent of the value of the money transferred.

(3) For the purposes of this Part—

(a) “e-money service provider” means an entity, other than a bank, that has been licenced or authorized by the Reserve Bank of Malawi to issue e-money and provide an e-money service; and

(b) “bank” has the meaning ascribed thereto under the Banking Act.

Cap. 44: 01

Collection  
and  
remittance  
of levy

65B.—(1) An e-money service provider and a bank shall collect the levy imposed under section 65A.

(2) An e-money service provider and a bank shall, within fourteen days after the end of each month, submit a return and remit the total levies collected for that month to the Commissioner General, in the manner as shall be specified by the Commissioner General.

(3) An e-money service provider or a bank which contravenes—

(a) subsection (1) shall be liable to pay to the Commissioner General the amount of the levy not collected, plus an additional penalty not exceeding twenty thousand currency points, as the Commissioner General may determine; or

(b) subsection (2) shall be liable to pay to the Commissioner General the amount of the levy not remitted, plus an additional penalty not exceeding twenty thousand currency points, as the Commissioner General may determine.

(4) For purposes of this section “currency point” has the meaning ascribed thereto under the Tax Administration Act.

No. 13 of  
2021

Exemptions  
from levy

65C.—(1) The money transfer levy shall not be levied on—

(a) a salary payment made by an employer who—

(i) has paid the Technical, Entrepreneurial and Vocational Education and Training Payroll-Levy in accordance with section 20 of the Technical, Entrepreneurial and Vocational Education and Training Act; and

Cap. 55:06

(ii) maintains a basic payroll as required under section 25 of the Technical, Entrepreneurial and Vocational Education and Training Act; and

Cap. 55:06

(b) a transfer made by a person exempted from payment of taxes or levies under the Immunities and Privileges Act.

Cap. 16:01

65D. For purposes of this Part, the provisions of the Tax Administration Act on payment and recovery of tax shall apply.”.

Application of Tax Administration Act (No. 13 of 2021)

3. The principal Act is amended by deleting section 66 and substituting therefor a new section 66 as follows—

Substitution of s. 66 of the principal Act

“Charge

66.—(1) Subject to this Act, income tax shall be charged, levied and paid for each year of assessment upon the income of a company received or accrued from sources within or deemed to be within Malawi at the company rate of income tax or the rate of minimum alternative tax as specified in the *Eleventh Schedule*.

(2) The rates of income tax shall be applied on the taxable income or total turnover of the company.

(3) Income tax payable by a company under subsection (1) shall be the higher of—

(a) tax calculated on taxable income for the year after accounting for any minimum alternative tax credit available under section 66B; and

(b) the minimum alternative tax for the year as calculated under section 66A.”.

4. The principal Act is amended by inserting, immediately after section 66, new sections 66A and 66B as follows—

Insertion of ss. 66A and 66B into the principal Act

“Minimum alternative tax

66A.—(1) For purposes of section 66 (3) (b), a minimum alternative tax of a company for a year of assessment shall be calculated by applying the rate specified in the *Eleventh Schedule* to the total turnover of the company for the year.

(2) The total turnover of a company for any year of assessment shall include the exempt amounts derived during the year, but shall not include final withholding payments.

(3) This section shall apply to a company—

(a) whose total turnover for the year is in excess of K5,000,000,000; and

(b) has been engaged in business for at least three years of assessment.

Minimum  
alternative  
tax credit

66B.—(1) Where the minimum alternative tax of a company for a year of assessment exceeds income tax calculated under section 66 (3) (a) for the year, the company shall be entitled to a tax credit equal to the difference.

(2) Tax credits granted under subsection (1)—

(a) may be used to reduce income tax payable under section 66 (3) (a) of future years of assessment:

Provided that the reduction shall not exceed the amount by which income tax calculated on taxable income for the year under section 66 (1), disregarding any credit under subsection (1), exceeds the minimum alternative tax for that year;

(b) may be used as provided for in paragraph (a) for any of the six years of assessment following the year with respect to which the credit is granted, but after which the credit expires;

(c) may be used in the order in which they are granted; and

(d) are non-refundable.”.

5. The principal Act is amended, in the *First Schedule*, by deleting paragraph (hb).

Amendment  
of the *First  
Schedule* of  
the principal  
Act

6. The principal Act is amended, in the *Eleventh Schedule*—

(a) under paragraph (c)(ii), by deleting the word “ten”, immediately after the word “of” and substituting therefor, the word “five”;

(b) by inserting, immediately after paragraph (i), a new paragraph (j) as follows—

“(j) a minimum alternative tax at the rate of 0.5 per cent.”;  
and

(c) by deleting the APPENDIX and substituting therefor, a new APPENDIX as follows—

Amendment of  
the *Eleventh  
Schedule* of the  
principal Act

## "APPENDIX

## A—TABLE OF RATES OF INCOME TAX ON TAXABLE INCOME OTHER THAN EMPLOYMENT INCOME

Annual Taxable Income	..	..	..	Rate
First K2,040,000	..	..	..	0%
Excess of K2,040,000	..	..	..	30%

## B—TABLE OF RATES OF INCOME TAX ON EMPLOYMENT INCOME

Annual Taxable Income	..	..	..	Rate
First K2,040,000	..	..	..	0%
Next K16,800,000	..	..	..	30%
Next K101,160,000	..	..	..	35%
Excess of K120,000,000	..	..	..	40%".

7. The principal Act is amended, in the *Fourteenth Schedule* by—

(a) deleting paragraph (n) and substituting therefor a new paragraph (n) as follows—

Amendment  
of the  
*Fourteenth  
Schedule* of  
the principal  
Act

"(n) Winnings on betting and gambling including lotteries .. .. 15%"; and

(b) deleting note 8 and substituting therefor a new note 8 as follows—

"8.—(1) "Winnings" means any payment made to any person who wins a bet, a gamble or any gaming activity, including lottery.

(2) The tax withheld from winnings shall be a final tax."

Passed in Parliament this second day of December, two thousand and twenty five.

FIONA KALEMBA  
Clerk of Parliament

SCHEDULE—(continued)  
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Vote	Voted Expenditure	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
		K	K	K	K	K	K
278	Unforeseen Expenditures .. .. .	2,955,900,000	-	-	2,955,900,000		
279	Financial Intelligence Authority .. .. .	2,413,399,513	-	-	2,413,399,513		
310	Ministry of Health and Sanitation .. .. .	250,594,044,660		208,120,605,007	458,714,649,666		
320	Ministry of Gender, Children, Disability and Social Welfare .. .. .	14,592,321,987		43,561,582,995	58,153,904,981		
330	Ministry of Information and Communication Technology .. .. .	7,956,382,582		38,434,680,291	46,391,062,874		
340	Ministry of Homeland Security .. .. .	3,679,846,828		7,029,500,000	10,709,346,828		
341	Malawi Police Service .. .. .	207,141,326,912		6,000,000,000	213,141,326,912		
342	Malawi Prison Service .. .. .	52,375,789,360		2,830,000,000	55,205,789,360		
343	Immigration Department .. .. .	18,231,713,336		1,160,473,414	19,392,186,750		
344	National Registration Bureau .. .. .	28,861,943,109		-	28,861,943,109		
350	Ministry of Justice and Constitutional Affairs .. .. .	5,125,235,507		-	5,125,235,507		
351	Directorate of Public Prosecution and State Advocate .. .. .	3,752,328,355		-	3,752,328,355		
352	Registrar General's Department .. .. .	3,208,438,025		-	3,208,438,025		
353	Administrator General's Department .. .. .	2,149,192,280		-	2,149,192,280		
354	Attorney General's Department .. .. .	918,273,281		-	918,273,281		
355	Office of the Registrar of Political Parties .. .. .	1,286,989,799		-	1,286,989,799		
360	Ministry of Tourism .. .. .	7,099,391,900		1,359,418,800	8,458,810,700		
370	Ministry of Labour Skills and Innovation .. .. .	22,867,447,719		2,500,000,000	25,367,447,719		
390	Ministry of Industrialisation, Business, Trade and Tourism .. .. .	15,378,391,467		6,545,685,000	21,924,076,467		
400	Ministry of Transport and Public Works .. .. .	16,331,468,403		70,585,788,222	86,917,256,625		

## SCHEDULE—(continued)

## ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Vote	Voted Expenditure	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
		K	K	K	K	K	K
420	Roads Authority .. .. .	6,872,150,283	-	-	6,872,150,283		
430	Malawi Human Rights Commission .. .. .	3,786,495,652	-	-	3,786,495,652		
460	Malawi Electoral Commission .. .. .	226,866,778,592	-	-	226,866,778,592		
470	Ministry of Natural Resources, Energy and Mining .. .. .	27,357,031,476		34,808,415,328	62,165,446,804		
480	Ministry of Mining .. .. .	3,921,215,910		4,850,000,000	8,771,215,910		
490	Ministry of Energy .. .. .	5,356,934,583		25,370,209,590	30,727,144,173		
510	Anti-Corruption Bureau .. .. .	10,771,924,018		500,000,000	11,271,924,018		
520	Legal Aid Bureau .. .. .	6,162,121,497		-	6,162,121,497		
550	Office of the Ombudsman .. .. .	5,155,821,364		-	5,155,821,364		
560	Malawi Law Commission .. .. .	1,987,132,594		-	1,987,132,594		
601	Blantyre City Council .. .. .	41,400,000		-	41,400,000		
602	Lilongwe City Council .. .. .	48,600,000		-	48,600,000		
603	Mzuzu City Council .. .. .	27,000,000		-	27,000,000		
604	Zomba City Council .. .. .	18,000,000		-	18,000,000		
701	Kasungu Municipal .. .. .	16,200,000		-	16,200,000		
702	Mangochi Town Council .. .. .	18,000,000		-	18,000,000		
807	Luchenza Municipal .. .. .	14,400,000		-	14,400,000		
901	Balaka District Council .. .. .	22,165,158,190		-	22,165,158,190		
902	Blantyre District Council .. .. .	43,848,554,530		-	43,848,554,530		
903	Chikwawa District Council .. .. .	25,884,544,592		-	25,884,544,592		

SCHEDULE—(continued)  
ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Vote	Voted Expenditure	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
		K	K	K	K	K	K
904	Chiradzulu District Council	..	18,515,825,081	..	-	..	18,515,825,081
905	Chitipa District Council	..	14,151,198,013	..	-	..	14,151,198,013
906	Dedza District Council	..	30,151,015,386	..	-	..	30,151,015,386
907	Dowa District Council	..	30,104,839,649	..	-	..	30,104,839,649
908	Karonga District Council	..	19,433,772,639	..	-	..	19,433,772,639
909	Kasungu District Council	..	37,567,185,382	..	-	..	37,567,185,382
910	Likoma District Council	..	2,210,454,574	..	-	..	2,210,454,574
911	Lilongwe District Council	..	89,974,062,092	..	-	..	89,974,062,092
912	Machinga District Council	..	25,850,759,870	..	-	..	25,850,759,870
913	Mangochi District Council	..	40,300,160,946	..	-	..	40,300,160,946
914	Mchinji District Council	..	26,265,550,258	..	-	..	26,265,550,258
915	M'mbelwa District Council	..	54,429,700,082	..	-	..	54,429,700,082
916	Mulanje District Council	..	30,472,378,052	..	-	..	30,472,378,052
917	Mwanza District Council	..	9,280,267,789	..	-	..	9,280,267,789
918	Neno District Council	..	11,703,844,163	..	-	..	11,703,844,163
919	Nkhata Bay District Council	..	18,520,731,638	..	-	..	18,520,731,638
920	Nkhotakota District Council	..	20,385,809,307	..	-	..	20,385,809,307
921	Nsanje District Council	..	16,747,418,006	..	-	..	16,747,418,006
922	Ntcheu District Council	..	26,717,938,801	..	-	..	26,717,938,801
923	Ntchisi District Council	..	17,456,313,649	..	-	..	17,456,313,649

## SCHEDULE—(continued)

## ESTIMATED EXPENDITURE ON RECURRENT AND CAPITAL ACCOUNTS

Vote	Voted Expenditure	Recurrent 2025/26		Capital 2025/26		Estimates 2025/26	
		K	K	K	K	K	K
924	Phalombe District Council	..	21,202,268,551	..	-	..	21,202,268,551
925	Rumphu District Council	..	16,137,722,228	..	-	..	16,137,722,228
926	Salima District Council	..	24,067,806,323	..	-	..	24,067,806,323
927	Thyolo District Council	..	28,296,542,596	..	-	..	28,296,542,596
928	Zomba District Council	..	37,631,536,794	..	-	..	37,631,536,794
	<b>Total Voted Expenditure</b>		<b>3,884,080,926,693</b>		<b>1,926,245,797,353</b>		<b>5,810,326,724,046</b>
	<b>GRAND TOTAL</b>		<b>6,662,986,142,580</b>		<b>1,926,245,797,353</b>		<b>8,589,231,939,933</b>

Passed in Parliament this second day of December two thousand and twenty five.

FIONA KALEMBA  
Clerk of Parliament

(Published 30th December, 2025)

ACT

No. 37 of 2025

I assent

PRO. ARTHUR PETER MUTHARIKA

PRESIDENT

20th December, 2025

## ARRANGEMENT OF SECTIONS

### SECTION

1. Short title
2. Amendment of s. 9 to Cap. 42:02

### **An Act to amend the Value Added Tax Act**

ENACTED by the Parliament of Malawi as follows—

1. This Act may be cited as the Value Added Tax (Amendment) (No. 2) Act, 2025. Short title
2. The Value Added Tax Act is amended, in section 9, by deleting the word “16.5” and substituting therefor the word “17.5”. Amendment  
of s. 9 to Cap.  
42:02

Passed in Parliament this second day of December, two thousand and twenty five.

FIONA KALEMBA  
*Clerk of Parliament*