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web malawi arising from a source within malawi and not attri butable to a permanent establishment of that person in malawi shall be liable to a final tax at the rate of a 15 per cent of the gross amount of such income b 15 per cent in relation to management fees and c 10 per cent in re ation to income derived from a mining project by way o

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web nov 16 2020 the taxation amendment act and the value added tax amendment act have been published in the malawi government gazette the amendment laws were assented to by president dr lazarus chakwera on 31 st october 2020 and gazetted on 3 rd november 2020

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web dec 31 2014 an act to provide for the establishment of the malawi revenue authority as a main body responsible for the assessment and collection on behalf of the government of specified revenue for the administration and enforcement of laws relating to such revenue and to provide for matters incidental thereto or connected therewith

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web 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 act 2018 and shall come into operation on 1st july 2018 2 section 2 of the taxation act hereinafter referred to as the principal act is amended

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web the taxation act hereinafter referred to as the principal act is amended by repealing section 91a and replacing therefor of s 91a to cap 41 the following new section 91 a presumptive notwithstanding any other provision of tax on this act a tax to be known as presumptive income tax on turnover shall be payable by any person whose inco

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web sep 2 2021 the malawi revenue authority has published copies of the taxation amendment act 2021 and the value added tax amendment act 2021 which were originally published in the official gazette on 13 august 2021 and provide for the implementation of certain 2021 22 budget measures

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web 1 an amount shall be deemed to have accrued to any person from a source within malawi whenever it has been received by or has accrued to or in favour of such person a as remuneration for any services rendered or work of labour done by such person in the carrying on in malawi of any trade whether the payment for such service or work or