



VAT Standard rate

VAT standard rate in Malawi in 2024 is 16,5%, which applies to supplies of goods in Malawi and import, with some exemptions like animal products, vegetables, medical equipment and soap. The supplies of books, salt, poultry feed, and some other are taxed at 0%. Export in Malawi is also zero-rated.

VAT registration threshold

If the revenue of the businesses exceeded MWK 25 million (approx. EUR 13,500) for the last 12 month, they must register for VAT purposes in Malawi.

Tax representative

Businesses must assign accredited representative, who is a taxable person in Malawi and will be liable for VAT filings and payments, in case if the business does not have a permanent establishment in Malawi.

Registration procedure

Businesses that run taxable activity in Malawi must apply for VAT registration at Malawi Revenue Authority (MRA) Domestic Taxes office within 30 days from the moment of becoming liable.

Deductible VAT

Businesses can reclaim input tax by deducting it from output tax. Expenses that are not relevant to the business cannot be claimed for deduction. Input tax is not recoverable to the businesses that are not registered for VAT purposes in Malawi.

Keeping records

The period of keeping records in Mauritius must be at least six years.

VAT returns filing and payment date

Business must submit returns and pay VAT in Malawi electronically on monthly basis. The deadline is the 25th day of the month following the reporting period.



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