2	3	4	5	6	7	7A	8	9	10	11	12
	Quantities (BoQ) and material schedules; and (*b*) the importation is made directly by the applicant or acquired ex-bonded warehouse, not made through a third party.										

Amendment of the *Fifth Schedule* to the principal Order

3. The principal Order is amended, in Part III of the *Fifth Schedule*, by–

(*a*) deleting tariff heading 4819.40.10; and

(*b*) inserting, in the correct numerical sequence, new tariff headings, as shown hereunder—

HS Code	*Description*	*Rate*
6305.33.10	Polypropylene woven bags for the packing of cement	10%
6305.33.90	Polypropylene woven bags for the packing of grain, flour and other cereals	10%

Made this 3rd day of April, 2025.

S. CHITHYOLA
Minister of Finance and Economic Affairs

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

GOVERNMENT NOTICE NO. 26

ENVIRONMENT MANAGEMENT ACT

(NO.19 OF 2017)

ENVIRONMENT MANAGEMENT (ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT FEES) ORDER, 2025

IN EXERCISE of the powers conferred by section 34 of the Environment Management Act, 2017, the Authority, makes the following Order—

Citation

1. This Order may be cited as the Environment Management (Environmental and Social Impact Assessment Fees) Order, 2025.

Fees

2.—(1)The fees specified in the second column of the *Schedule* shall be payable in respect of the matters specified in the corresponding column of the *Schedule*.

(2) The fees for renewal of a certificate shall be payable not later than the date of the expiry of the certificate.

(3) Where a certificate is not renewed within thirty days of its expiry, a surcharge of twenty percent of the fees payable shall be imposed on the renewal of the certificate.

SCHEDULE

(para. 2)

FEES

Matter	*Fee*
1. Registration of an environmental and social impact assessment expert—	
(*a*) Malawian firm of experts—	
(i) registration	K500,000.00
(ii)renewal	K250,000.00
(*b*) Malawian individual expert—	
(i) registration	K300,000.00
(ii)renewal	K150,000.00
(*c*) non-Malawian firm of experts—	
(i) registration	US$5,000.00
(ii) renewal	US$2,000.00
(*d*) non-Malawian individual experts—	
(i) registration	US$3,000.00
(ii)renewal	US$1,500.00
2. Submission of an Assessment Report—	
(*a*) Project Brief	K300, 000.00
(*b*) Environmental and Social Management Plan.	K500, 000.00
(*c*) Environmental Audit Report	K5,000,000.00
(*d*) Environmental Audit Report for a large-scale mining	K10,000,000.00
(*e*) Strategic Environmental Assessment Report	K6,000,000.00
(*f*) Environmental and Social Management Framework ..	K 6,000,000.00
3. Submission of Environmental Impact Assessment Report—	
(*a*) project cost of up to K100,000,000.00	K2,500,000.00
(*b*) project cost from K 100,000,000.00 to less than K 500,000,000.00	K5,000,000.00
(*c*) project cost from K 500,000,000.00 to less than K1,000,000,000.00	K7,500,000.00
(*d*) project cost from K1,000,000,000.00 to less than 20,000,000,000.00	K10,000,000.00
(*e*) project cost from K20,000,000,000.00 to less than 50,000,000,000.00	K20,000,000.00
(*f*) project cost from K50,000,000,000.00 to less than 75,000,000,000.00	K50,000,000.00

(*g*) project cost from K75,000,000,000.00 to less than K100,000,000,000.00 .. .. K75,000,000.00

(*h*) project cost from K100,000,000,000.00 to less than K500,000,000,000.00 .. .. K100,000,000.00

(*i*) project cost from K500,000,000,000.00 to less than K1,000,000,000,000.00 .. .. K500,000,000.00

(*j*) project cost from greater than K1,000,000,000,000.00 .. K1,000,000,000.00

4. Transfer of an Environmental and Social Impact Assessment Certificate K10,000,000.00

5. Transfer of an Environmental and Social Management Plan .. K500,000.00

6. Renewal of an Environmental and Social Management Plan for—

(*a*) filling station K200,000.00

(*b*) mineral exploration.. .. .. K200,000.00

(*c*) small-scale mining K200,000.00

7. Renewal of an Environmental and Social Impact Assessment Certificate K500,000.00

8. Re-issuance of an Environmental Approval K1,000,000.00

Made this 3rd day of April, 2025.

R. KAFAKOMA
Chairperson

(FILE NO. MNRCC/C/05)

GOVERNMENT NOTICE NO. 27

EXCHANGE CONTROL ACT

(CAP. 45:01)

EXCHANGE CONTROL (MANAGEMENT OF NON-GOVERNMENTAL ORGANIZATIONS AND PUBLIC SECTOR FOREIGN CURRENCY RECEIPTS) REGULATIONS, 2025

IN EXERCISE of the powers conferred by section 3 of the Exchange Control Act, I, SIMPLEX CHITHYOLA, Minister of Finance and Economic Affairs, make the following Regulations—

Citation

1.—These Regulations may be cited as the Exchange Control (Management of Non-Governmental Organizations and Public Sector Foreign Currency Receipts) Regulations, 2025.

Interpretation

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

"authorized dealer bank", in respect of any transaction relating to foreign exchange, means a person licensed or authorized by the Bank to deal in foreign exchange;

"Bank" means the Reserve Bank of Malaŵi established under section 3 of the Reserve Bank of Malaŵi Act; Cap.44:02

"bank" has the meaning as ascribed to that term in the Banking Act; Cap. 44:01

"company limited by guarantee" has the meaning ascribed to that term in the Companies Act; No. 15 of 2023

"contract party" means any party established or operating in Malawi that is in contract with an NGO or international NGO through a partnership or service agreement;

"foreign currency-denominated account" means a bank account maintained in foreign currency in a bank operating in Malaŵi;

"holding foreign currency-denominated account" means an account maintained by a public body that receives, keeps and manages public funds and public money in foreign currency, opened and maintained at the Bank, and used solely for the purpose of receiving and holding public money in foreign currency;

"incorporated trustees" means trustees of any charity for religious, educational, literary, artistic, scientific or public charitable purposes, or of any association of persons for any religious, educational, literary, artistic, scientific, social, athletic or charitable purpose, or for any purpose which in the opinion of the Minister is for the benefit or welfare of the inhabitants of Malawi or any part, who have either been issued, or not issued, with a certificate of incorporation of the trustees of such charity or association as a corporate body;

"international NGO" has the meaning ascribed thereto under the Non-Governmental Organizations Act; Cap. 5:05

"NGO" has the meaning ascribed thereto under the Non-Governmental Organizations Act; Cap. 5:05

"public body" has the meaning ascribed thereto under the Public Finance Management Act, 2022; No.4 of 2022

"public funds" has the meaning ascribed thereto under the Public Finance Management Act, 2022. No.4 of 2022

"public money" has the meaning ascribed thereto under the Public Finance Management Act, 2022. No.4 of 2022

"public university" means any institution that provides higher education, established under a written law, and is wholly or partially funded by the Government; and

"research institution" means an institution registered under a written law with a mandate to undertake research and development activities in Malawi, and includes Government departments, local councils and public institutions.

3. These Regulations shall apply to— Application

(*a*) public bodies, research institutions and public universities operating donor funded projects, receiving grants and donations, receiving donor funds for research purposes, or in general, operating foreign currency-denominated accounts that are fully funded from external sources;

(*b*) NGOs, international NGOs, contract parties and incorporated trustees which receive funding from sources outside Malawi through authorized dealer banks;

(*c*) charities and religious organizations which receive funding, donations or grants from outside Malawi; and

(*d*) authorized dealer banks who maintain foreign currency-denominated accounts for public bodies, research institutions, public universities, NGOs, international NGOs, contract parties and incorporated trustees, which are credited with funding from external sources..

Objectives

4. The objectives of these Regulations are to provide for—

(*a*) the opening and operations of holding foreign currency-denominated accounts at the Bank;

(*b*) the mandatory conversion of holding foreign currency-denominated account balances;

(*c*) mandatory conversion or retention ratio for NGOs, international NGOs and incorporated trustees; and

(*d*) offences for contravention of these Regulations.

Holding foreign currency-denominated accounts at the Bank
Cap.44:02

5.—(1) The Bank shall, for purposes of—

(*a*) efficient and effective discharge of its foreign exchange management functions pursuant to the Reserve Bank of Malawi Act;

(*b*) ensuring that public bodies operating donor funded projects, receiving grants and donations, receiving donor funds for research purposes or, in general, operating foreign currency-denominated accounts that are funded from external sources, are not facilitating illegal foreign exchange dealings in Malawi; and

(*c*) ensuring that the Bank is able to monitor and confirm that funding from external sources is only through foreign currency credited or deposited into the accounts of recipient institutions in Malawi,

facilitate the opening of foreign currency-denominated accounts at the Bank for public bodies.

(2) Public bodies that receive, keep and manage public funds and public money in foreign currency, shall—

(*a*) open and maintain holding foreign currency-denominated accounts at the Bank; and

(*b*) receive all their funding in foreign currency, including cash, by direct credit, or deposit, into holding foreign currency-denominated accounts opened and maintained at the Bank.

(3) An authorized dealer bank which currently holds foreign currency in an account belonging to, or to the credit of a public body that receives, keeps and manages public funds and public money in foreign currency shall,

immediately, transfer or remit the foreign currency to a holding foreign currency-denominated account opened and maintained at the Bank.

Mandatory conversion or retention ratio on holding foreign currency denominated account credits

6.—(1) The Bank shall apply a mandatory conversion or retention ratio of eighty percent of the total funding credited in a holding foreign currency-denominated account, at the official buying exchange rate, published by the Bank.

(2) The mandatory conversion referred to in sub-regulation (1) shall be applied on the holding foreign currency-denominated account balance into local currency by the account holder.

Procedure on use of funds in holding foreign currency-denominated account

7.—(1) A holding foreign currency-denominated account holder may access the funds in the holding foreign currency-denominated account opened and maintained at the Bank, on request, by way of bank transfer.

(2) A holding foreign currency-denominated account holder that requests the transfer of funds in accordance with sub-regulation (1) shall complete and submit a bank transfer instruction to its bank, and the bank shall immediately submit a request to the Bank for release of the funds to the operating account of the requesting institution.

(3) Where the funds requested pursuant to subregulation (2) will be used within Malaŵi, the Bank shall transfer the funds so requested to the authorized dealer bank in the Malaŵi currency equivalent, converted using the official buying exchange rate published by the Bank, on the day the transfer is effected.

(4) A holding foreign currency-denominated account holder shall be entitled to utilize, only for own use, the foreign exchange balance in its foreign currency-denominated account.

(5) The utilization of the foreign exchange balance in its foreign currency-denominated account under sub-regulation (4), shall be allowed for all foreign currency obligation payments of the holding foreign currency-denominated holder, including payments for imports of goods or services.

(6) For purposes of this regulation, "operating account" means an account maintained by a public body that receives, keeps, and manages public funds and public money in foreign currency, at a commercial bank, used solely for expenditure, which is linked to a holding foreign currency-denominated account.

Mandatory conversion or retention ratio for NGOs, international NGOs, companies limited by guarantee, etc;

8.—(1) An NGO, an international NGO, a company limited by guarantee, a contract party, a charity, a religious organization, an incorporated trust or unincorporated trust, a research institution, or a public university which receives funding from sources outside Malawi shall ensure that such funding is received—

(*a*) in foreign currency; and

(*b*) through an authorized dealer bank.

(2) Funds received by an NGO, an international NGO, a company limited by guarantee, a contract party, a charity, a religious organization, an

incorporated trust or unincorporated trust, a research institution, or a public university in accordance with this regulation may be converted into local currency at any time by the account holder, subject to the following conditions—

(*a*) the conversion shall be done through an authorized dealer bank and at the authorized dealer's bank selling rate; and

(*b*) fifty per cent of the funds being converted shall be sold to the Bank at the converting authorized dealer's bank selling rate

(3) Funds received in accordance with this regulation may also be used for all foreign currency obligation payments of the account holder, including payments for imports of goods or services.

(4) The use of funds referred to in sub-regulation (3) shall be allowed withiout the application of the mandatory conversion in sub-regulation (2).

Submission of reports by public bodies

9.—(1) For purposes of ensuring compliance and monitoring, all public bodies that receive, keep and manage public funds and public money in foreign currency, and all charities, religious institutions, incorporated and unincorporated trusts, research institutions, NGOs, international NGOs and contract parties operating foreign currency-denominated accounts that are funded from external sources shall submit to the Bank annual reports detailing the support received from external sources, clearly indicating the break down on how much of the support is in form of goods, services and foreign currency.

(2) The reports referred to in sub-regulation (1) shall be submitted to the Bank not later than the 31st January of the subsequent year.

Maintenance of records and submission of reports by authorized dealer banks

10.—(1) An authorized dealer bank shall maintain all records, documents and account statements relating to foreign currency converted for public universities, research institutions, NGOs, international NGOs, companies limited by guarantee, contract parties, incorporated and unincorporated trusts, charities, and religious institutions who receive funding from external sources, and any other relevant information with regard to foreign currency conversion as may be prescribed by the Bank for a period of seven years.

(2) The records, documents and account statements referred to in sub-regulation (1) shall be maintained in a format that can easily be retrieved and made available on request.

(3) An authorized dealer bank shall submit monthly reports to the Bank before the 15th day of the subsequent month, indicating the amounts of foreign currency converted for public universities, research institutions, NGOs, international NGOs, companies limited by guarantee, contract parties, incorporated and unincorporated trusts, charities, and religious institutions who receive funding from external sources, and any other relevant information regarding foreign currency conversion as may be prescribed.

Inspection of records of authorized dealer banks

11.—(1) The Bank may, at any time, cause an inspection to be made of any authorized dealer bank, and of its records, by an officer of the Bank.

(2) It shall be the duty of every employee of an authorized dealer bank, within a reasonable time, to produce to the officer making an inspection under

sub-regulation (1), all records and other documents in the power or custody of the authorized dealer bank, and to furnish that officer with such statements or information relating to the affairs of the authorized dealer bank as he may require.

Prohibition of dealing with unlicensed foreign currency exchange brokers, and selling foreign currency in foreign currency-denominated accounts

12.—(1) A legal person shall not deal with any unlicensed foreign currency broker, whether local or international.

(2) A legal person shall not sell foreign currency in a foreign currency-denominated account to a foreign exchange bureau.

(3) For purposes of this regulation " "legal person" means a public body, a public university which operates donor funded projects, receives grants and donations or in general operates a foreign currency-denominated account that is funded from an external source, a charity, a religious organization, incorporated and unincorporated trusts, a research institution, an NGO, an international NGO, and a contract party operating a foreign currency-denominated account that is funded from an external source.

Offences and penalties

13.—(1) A person who contravenes any of these Regulations commits an offence and shall, upon conviction be liable to—

(*a*) in the case of a natural person a fine of K200,000,000 or an amount equivalent to the financial gain generated by the commission of the offence, whichever is greater, and to imprisonment for five years; and

(*b*) in the case of a body corporate, a fine of K500,000,000.

(2) A person who makes or enters into any arrangement, whether oral or in writing, for the purpose of, or which have the effect of, in any way, whether directly or indirectly, defeating, evading or avoiding, or preventing the operation of, these Regulations in any respect commits an offence and shall, on conviction, be liable to a fine of K200,000,000, and to imprisonment for five years.

(3) A person charged with or concerned or acting in, the control or management of the affairs or activities of an NGO, an international NGO, a public body, a research institution, a charity, a religious institution, a public university operating donor funded projects, receiving grants and donations, receiving donor funds for research purposes, or in general, operating foreign currency denominated accounts that are fully funded from external sources commits an offence if that person fails to put in place adequate procedures designed to prevent contravention of any of the Regulations, and shall, on conviction, be liable to a fine of K200,000,000.00, and to imprisonment for five years.

(4) Where a legal person is convicted of an offence under any of these Regulations, any person who at the date of the commission of the offence was a director or employee concerned or acting in, the control or management of the affairs or activities of such body corporate shall also be deemed to have committed the offence.

(5) It shall be a defence for an offence under sub-regulation (4) that—

(*a*) the offence was committed, through no act or omission on the part of the person;

(*b*) the person was not aware that the offence was being, or was intended or about to be, committed; or

(*c*) person took all reasonable steps to prevent the commission of the offence.

(6) An authorized dealer bank which—

(*a*) facilitates the receipt of external funding by an NGO, international NGO, a company limited by guarantee, a contract party, or an incorporated trustee in Malawi currency when the authorized dealer bank ought to have known that such funding was coming from an external source;

(*b*) fails to transfer foreign currency in an account of a public body, maintained with the authorized dealer bank into a holding foreign currency-denominated account opened and maintained at the Bank in accordance with regulation 5;

(*c*) fails to put in place adequate procedures designed to prevent persons associated with an authorized dealer bank from contravening these Regulations; or

(*d*) deals with an unlicensed local or international foreign currency broker,

commits an offence, and shall, on conviction, be liable to a fine of K500,000,000.

14. The Exchange Control (Holding Foreign Currency-Denominated Accounts and Mandatory Conversion of Foreign Currency Receipts) Regulations, 2024, are revoked.

Made this 2nd day of April, 2025.

S. CHITHYOLA
Minister of Finance and Economic Affairs

(FILE NO. FIN/PSPD/2/3/8)

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