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within malawi and not attributable 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 relation to income derived  
from a mining project by way of  
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collection on behalf of the government  
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web the taxation act hereinafter  
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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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