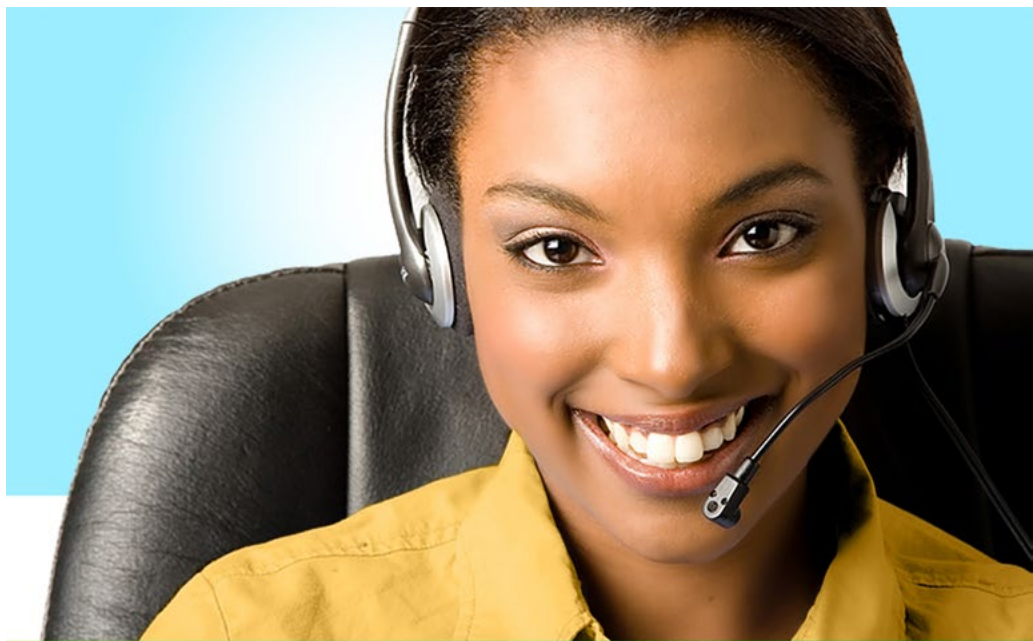




TAXPAYER **CHARTER**

Rights | Obligations | Service Standards



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Simply Dial

672

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COMMISSIONER GENERAL'S FOREWORD



I am delighted to present to you the Malawi Revenue Authority Taxpayer Charter (the Charter). This is a document which we have all been waiting for. This Charter is a demonstration of our enthusiasm, commitment and desire to always provide you, our taxpayers, excellent service – our new way of doing things

The Charter presents the rights and obligations of taxpayers and standard of services to be rendered by the Authority.

The Charter states how you, as a taxpayer, will be served when you contact us through the phone, website, e-mail, social media platforms or when you walk-in to our offices. It clearly sets out what you should expect when you directly interface with us. It also sets out how you can provide feedback on how we are meeting your needs, wishes

and aspirations.

As a revenue body, we have come up with this Charter in order to cultivate and strengthen the confidence that you have in the tax administration, while simultaneously building a new relationship with you based on mutual trust and respect.

On our part, we will respect, protect and fulfill the rights of taxpayers by guaranteeing equality and non-discriminatory treatment in the provision of our services. We commit to meet the minimum standards of services as stipulated in this Charter. We will do everything possible to assist you comply with the tax laws and procedures. At the same time, we expect you, as taxpayers, to meet your obligations and the various tax laws. When you voluntarily meet your obligations you help us serve you better.

Finally, we would like to assure you that this Charter is a living document that MRA will regularly review to reflect new trends in tax administration and your changing aspirations. We value your comments and feedback in order to serve you better.

It is our hope that through this Charter we are going to redefine service excellence as we build our Nation, Malawi, together.

John S. Biziwick
COMMISSIONER GENERAL



1.0 Introduction

The Malawi Revenue Authority (MRA) was established by an Act of Parliament in 1998 and was officially launched in February, 2000. MRA is an agency of the Government of Malawi responsible for assessment, collection and accounting for tax and non-tax revenues. MRA has two revenue divisions namely Domestic Taxes and Customs & Excise.

Customs and Excise Division administers and enforces the Customs and Excise Act. It collects Import Duty, Import Excise, Import Value Added Tax (VAT) and Export Duty. It facilitates legitimate trade and protects the society and environment from harmful and hazardous goods.

Domestic Taxes Division administers and enforces the Taxation Act, VAT Act and the Customs and Excise Act. It collects Income Tax, Pay as You Earn (PAYE), Fringe Benefit Tax, Presumptive Tax, Value Added Tax (VAT), Capital Gains Tax, Dividend Tax, Non-Resident Tax and Domestic Excise. Income Tax is also collected in the form of Provisional Tax and Withholding Tax.

In ensuring that tax laws are administered responsibly and fairly, and that the MRA's practices are consistent with the Constitution and the Laws of the country, the MRA is putting forward this revised Taxpayer's Charter as a pronouncement of the commitment to forging a good partnership with the taxpayer.

We believe that the implementation of this Charter will enhance service delivery which will in return enhance revenue collection. Enhanced revenue collection will help in the socio-economic development of Malawi through the construction of roads, bridges, schools and health facilities. Taxes we collect are also used for provision of social services, such as national security, provision of salaries for the police, the army, judges, doctors, nurses and teachers.

The Taxpayer's Charter

The Charter sets out the way we conduct ourselves when dealing with you, the taxpayer. It will help you the taxpayer to understand:

(a) Your rights

(b) Your important tax obligations

(c) The service and other standards you should expect from MRA

As such, the Charter is a performance standard only, it is not a legally binding instrument. Both the taxpayer and the MRA must ultimately invoke the relevant laws in acting or seeking to prevent action, which is inconsistent with the Charter and the laws.

The Taxpayer's Charter is not a static instrument and will be reviewed and improved from time to time consistent with the changing economic developments and tax practices.



“This Charter is a realistic demonstration of our enthusiasm and commitment to the reform program championed by the Government of Malawi and our utmost desire to always provide you, our taxpayers, excellent service.”



MISSION

To collect revenue and facilitate legitimate trade for National Development.

VISION

To be a Modern Revenue Administration known for excellent service.

FAIRNESS

We endeavor to maintain a respectful co-existence, employ high ethical standards, and demonstrate honesty, equity, gender balance and impartiality in the delivery of service.

INTEGRITY

We uphold the highest standards of trust, respect, confidentiality, truthfulness, reliability and honor.



SERVICE EXCELLENCE

We deliver what we promise in an efficient, effective and timely manner and add value that goes beyond expectations.

TRANSPARENCY

We operate in an open manner without secrecy and ensure that information is available that can be used to measure the Authority's performance and guard against any misuse of power.

LAWS

Below is a list of laws administered by MRA:

- (a) Malawi Revenue Authority Act
- (b) Taxation Act
- (c) Customs & Excise Act
- (d) Value Added Tax Act
- (e) Technical, Entrepreneurial and Vocational Education and Training Act
- (f) Roads Fund Administration Act
- (g) Tax Administration Act



“Be assured that we will heighten professionalism and ably assist you to effectively comply with the tax laws and procedures. As a taxpayer, we expect you to meet your obligations to enable us deliver what we have promised.”



2.0 Taxpayer's Rights

This Taxpayer's Charter proclaims that in its dealings with you, MRA will observe and respect the following rights of the taxpayer:

2.1 Impartial Treatment

We will:

- (a) Treat you with courtesy, consideration and respect
- (b) Behave with integrity and honesty
- (c) Act impartially when determining your tax liability
- (d) Make fair and equitable decisions in accordance with the law and
- (e) Resolve your concerns, challenges or complaints fairly and as quickly as possible.

2.2 Presumption of Honesty

- (a) We presume that you are telling us the truth and that the information you provide is complete and accurate unless we have other reasons to think otherwise.
- (b) We recognise that people sometimes make mistakes when trying to meet their tax obligations. We differentiate between mistakes and deliberate actions. If you make a mistake, we give you the opportunity to explain. We listen to you and take your explanation into account.

2.3 Access to Information

- (a) You are entitled to complete and accurate information on your rights and obligations under the various Statutes administered by the Malawi Revenue Authority.
- (b) You have the right to ask us to change the personal information we hold about you if you think that the information is incomplete, incorrect, out of date or misleading.
- (c) You are entitled, upon request, to receive information from the Authority regarding your tax affairs.

2.4 Privacy and Confidentiality

- (a) In administering the tax laws, we collect information about you. We may get this information from you or from other parties. We respect your privacy and keep your information confidential.
- (b) In using your information, we only:
 - (i) use your information in accordance with the law, and
 - (ii) disclose it to another person or organisation if we are authorised by the law to do so.
- (c) If you think your privacy or the confidentiality of your tax information has been breached because of our actions:
 - (i) Your first step should be to try and resolve it with the tax officer you have been dealing with.
 - (ii) If you are not satisfied, talk to the tax officer's Manager or Head of Division.
 - (iii) If you are still not satisfied, you can make a formal complaint to the Commissioner General through the Director of Corporate Affairs.

2.5 Provision of accurate and complete information, explanations and advice

- (a) We aim to provide complete, accurate and consistent advice and information to make you aware of your rights and entitlements and to help you to understand and meet your obligations.
- (b) We offer advice and information that give our view of taxation, and application of other laws. This advice and information can be oral or

written and ranges from the specific to the general i.e. advice given to you personally about how the law applies to your particular circumstances or publication of information about how the law applies generally.

- (c) You have the right to receive a complete, simple and accurate tax information through the print and electronic media i.e. newspapers, pamphlets, leaflets, website, social media, radio and television, so as to assist you comply with the tax laws administered by MRA.
- (d) We provide you with a clear explanation of decisions we make about your tax affairs, except in limited circumstances where doing so may breach privacy laws or may jeopardize investigations.

2.5.1 Public, Private and Class Ruling

We give guidance on the interpretation and application of a tax law to you as a taxpayer through public rulings, private rulings or class rulings.

- (i) Public ruling:** To achieve consistency in the administration of tax laws and to provide guidance on implementation of tax laws, the Commissioner General may issue public rulings setting out the Commissioner General's interpretation of the laws. A public ruling shall be published in the Gazette and shall take effect from the date specified in the notice or, where no date is specified, from the date of publication and shall remain in force until revoked. A public ruling shall bind the Commissioner General and may be revoked by an Act of Parliament or subsequent issuance of another public ruling that is inconsistent with it.
- (ii) Private ruling:** The Commissioner General may, on application in writing by a person, issue a private ruling setting out the Commissioner General's position regarding the application of a tax law with respect to an arrangement or a transaction proposed or entered into by the person. A private ruling shall be properly headed as a private ruling and issued by serving a written notice of the ruling on the applicant. The Commissioner General shall revoke a private ruling by serving a written notice on the applicant. A private ruling shall be automatically revoked, to the extent of the inconsistency, where a written law that is inconsistent with the ruling is enacted or promulgated.
- (iii) Class ruling:** The Commissioner General may, on application in writing by a class of persons, issue a class ruling setting the Commissioner General's position regarding the application of tax law with respect to an arrangement or transaction proposed or entered into, by persons in the specified class. The Commissioner General shall issue a class ruling by serving a written notice of the ruling on the applicants and making the ruling publicly available. The Commissioner General shall revoke a class ruling by serving a written notice on the applicant and made publicly available.

Similar to a private ruling, a class ruling shall be automatically revoked, to the extent of the inconsistency, where a written law that is inconsistent with the ruling is enacted or promulgated.

- (a) A written statement issued by the Commissioner General in response to an inquiry by a person in order to provide the person with informal guidance in respect of the tax treatment of a particular set of facts and circumstances or arrangement does not have any binding effect unless it is a private or class ruling.

2.6 Right to make a complaint

A taxpayer, who believes that he/she has not been fairly treated by an officer of MRA, has a right to lodge a complaint and we recommend that:

- (a) You first try to resolve your problem with the tax officer you have been dealing with,
- (b) If you are not satisfied, or if you find it difficult to raise the issue with the tax officer, talk to the tax officer's manager, and
- (c) If you are not satisfied with the way your complaint is being handled, phone our **toll-free line 672** for Airtel and MTL.

You can also make a complaint by:

Lodging a complaint form online on MRA website or by sending an email to **call-centre@mra.mw**, **feedback@mra.mw** or write to:

Commissioner General
Malawi Revenue Authority
P/Bag 247
Blantyre
Attention: Director of Corporate Affairs

2.7 Identification

You have the right to demand a tax officer to identify him/herself, his/her position and to demand an official MRA identification card. You may also call your nearest MRA office to confirm the identity of the officer if you are still in doubt of the identification provided.

2.8 Impartial Review of Assessment

When we give you a decision about your tax affairs, we explain how you can get the decision reviewed and tell you if there are time limits.

- (a) If you are dissatisfied with a tax decision that affects you, you may lodge an objection to the decision with the Commissioner General within thirty (30) days of being notified of the decision.
- (b) An objection to a tax decision shall be in a form as prescribed in the Tax Administration laws and shall state precisely the grounds upon which the objection is made.
- (c) If you are aggrieved by the Commissioner General's decision on an objection (objection decision), you may appeal to the Revenue Appeals Tribunal as established under the Revenue Appeals Tribunal Act.
- (d) A notice of appeal shall be, in writing, and lodged with the Tribunal within thirty (30) days of receipt of the objection decision by the Commissioner General, and served to the Commissioner General within seven days (7) of filing.
- (e) If you are dissatisfied by a decision of the Tribunal, you have the right to appeal to the High Court, through their Revenue Division, and ultimately to the Supreme Court.

2.9 Quality Taxpayer Service

- (a) You have the right to receive quality professional service from MRA officers. We take the need to be accountable and meet the commitments made in this Charter very seriously.
- (b) We introduce ourselves to you through our names
- (c) When we make a decision on your tax affairs, we explain that decision and tell you about your rights and obligations in relation to it. We also give you contact details if you have any queries or need more information.
- (d) If we cannot resolve an issue quickly, we keep you informed of our progress. We take all reasonable steps to see issues through to resolution.
- (e) We consult with the community to measure our professionalism and how well we are performing against the commitments made in this charter.

2.10 Representation

- (a) You have a right to represent yourself or to be represented in your dealings with MRA by a representative taxpayer or tax practitioner.

- (b) In cases where you are represented by a representative taxpayer, the representative taxpayer shall be appointed using a form prescribed under the law.
- (c) The representative taxpayer appointed shall be responsible for performing any duty or obligation imposed by tax law, including the submission of returns and the payment of tax.
- (d) Where a tax law requires your representative taxpayer to perform a duty or an obligation on your behalf, the representative is expected to comply with the requirements of the tax law.
- (e) A representative taxpayer is liable for the payment of any tax due and all related acts and obligations including answering questions that may be required of you and maybe prosecuted for any offence committed by the taxpayer as if he had committed the offence.
- (f) You can only be:
 - i. represented,
 - ii. obtain advice regarding the interpretation of a tax law or
 - iii. obtain help in preparing a tax return, including a customs declaration, by a tax practitioner who is duly licensed as such by MRA.
- (d) A licensed tax practitioner you may engage shall be entitled to charge fees.
- (e) You have a right to lodge a complaint with MRA where a Tax Practitioner engages in any malpractices under the law.
- (f) You are still responsible for the accuracy of information you give us even if someone else, including a registered tax practitioner, helps you to prepare a tax return or any other tax document; being represented does not relieve you from performing any obligation imposed under tax law that your representative taxpayer or tax practitioner has failed to perform.



“We have come up with this Charter in order to cultivate and strengthen the confidence that you have in the tax administration system.”



3.0 Taxpayer's Obligations

The payment of tax is a civic duty of every citizen and in discharging that responsibility the following duties and obligations are attached to the taxpayer.

3.1 TIN Registration

If you have a business or have an activity that gives you income or can earn income, you are required to register with MRA.

- (a) As a taxpayer, you are expected to have one Taxpayer Identification Number (TIN) at a time and it should be used for purposes of all tax laws.
- (b) If you are eligible to pay Income Tax, VAT, Customs and Excise duty or any other tax that requires you to be registered and you are not registered by MRA, you have an obligation to come forward and register, failure to which, MRA has the right to compulsorily register you and issue you with a TIN.
- (c) As a TIN holder, you must notify the Commissioner General, in writing, within twenty-one days of any change in the details contained in the TIN certificate.
- (d) You are obliged to include the TIN in any claim, notice, return, statement or other documents submitted to the Authority or used for purposes of any tax law.

3.2 Keeping Records

- (a) You must take reasonable care in keeping complete and accurate information about your business or affairs. The various tax laws set out the documents you must keep for tax purposes.

- (b) Keeping good records allows the availability of information to be filed with MRA, such as, tax returns, thereby enabling an accurate determination of any taxes payable.
- (c) Maintaining records also helps you keep track of your financial affairs. Your records must be in English and you must keep them for a minimum of six (6) years.

3.3 Filing Returns

- (a) If you are registered for Income Tax, VAT, or any other taxes administered by MRA, you must file a tax return within the periods prescribed and pay the taxes assessed within the due dates stipulated under the law.

Tax Type	Remittance Date
Fringe Benefit Tax	14th of end of quarter
Withholding Tax	14th of the following month
Pay As You Earn	14th of the following month
Domestic Excise	20th of the following month
Presumptive Tax	20th of end of the quarter
Value Added Tax	25th of the following month
Provisional Tax	25th of end of the quarter
Customs Duty	10 days after importation

- (b) For Income Tax, 90% of the tax liability should be paid as Provisional Tax by end of 4th quarter and the remaining 10% on submission of return. Income tax return is due within 180 days after the end of the financial year.
- (c) Penalties can apply if you do not submit returns on time.
- (d) If you are having difficulty to file tax returns, you may apply to have the time within which you can file a tax return extended under the Tax Administration Act before the due date for submission of the return. Based on your circumstances, the Commissioner General may extend the time required to fill a return.
- (e) Even if you cannot pay the taxes, you should still lodge your tax return on time. This will avoid penalties for failing to lodge on time.

3.4 Accuracy of Returns, Entries and Refund Claims

- (a) You have an obligation to ensure that a tax return, refund claim, a Customs declaration, is a full and true disclosure of the transaction(s) covered in that document.
- (b) You must take reasonable care in providing complete and accurate information in your tax returns and other documents.
- (c) You are responsible for your tax affairs even if someone else, including a registered tax practitioner, helps you.

3.5 Timely Payment of Taxes

- (a) You have a duty to pay taxes promptly and accurately as they fall due to avoid interest on late payment. If you are having difficulty doing this, you may apply to the Commissioner General for an extension of time within which to pay the taxes under the Tax Administration Act.
- (b) The time for payment may be extended where good cause is shown. If we do enter into such an arrangement, terms and conditions may be imposed, including the deposit of security.
- (c) When collecting and recovering tax debts, we use a range of option available to us under the law. We are prompt and decisive in our action and fair and reasonable. We listen to you; and we take individual circumstances including your payment history into account and act consistently in accordance with our established guidelines.

3.6 Penalty and Interest

You are required to remit taxes not later than the due dates, failing which, you shall be liable to penalties and interest for the period the tax is outstanding.

3.7 Tax Clearance Certificate (TCC)

- (a) You are not expected to carry out an arrangement prescribed under the regulations without a Tax Clearance Certificate.
- (b) You must apply in writing, to the Commissioner General for a tax clearance certificate stating the purpose for which the certificate is required.
- (c) The tax clearance certificate is issued where the Commissioner General is satisfied that you as an applicant have a TIN which is specified in the application, have no outstanding tax liability, return or other obligation under any tax law and that you have satisfied any other conditions prescribed by the Commissioner General.

- (d) The tax clearance certificate shall be valid only for the period and purpose specified in the certificate.

3.8 Licensing of Tax Practitioners

- (a) If you intend to represent a taxpayer, provide advice regarding the interpretation of a tax law or prepare a tax return on behalf of a taxpayer, you must apply to the Commissioner General for a license to practice as a tax practitioner. This does not apply to a legal practitioner performing legal work on behalf of a taxpayer in relation to a tax dispute
- (b) The Commissioner General shall, upon being satisfied with the application grant you a licence in a prescribed form.

3.9 Cooperation with MRA Officers

- (a) You have the duty to cooperate adequately with MRA officers by disclosing or producing relevant information or documents or goods when required to do so.
- (b) You must also allow MRA officers adequate freedom to carry out their lawful duties without intimidating, abusing, threatening or influencing or blocking them in any manner whatsoever.
- (c) However, if you are uncooperative or obstructive, we may need to take firmer action. People who are obstructive may even be prosecuted.
- (d) We ask that you treat tax officers with the same courtesy, consideration and respect they are expected to give you. If tax officers are subjected to rude or abusive behaviour they may end an interview or phone call. People who are abusive may even be prosecuted.



4.0 Service Standards

MRA provides both Domestic and Customs services to taxpayers. This Charter sets up the standards of service expected to be delivered at MRA stations throughout the country. This is a public commitment to a measurable level of performance that clients can expect under normal circumstances.



“The Taxpayer Charter clearly sets out what you should expect from us as you directly interface with MRA.”

4.1 Domestic Taxes

ACTIVITY	MINIMUM REQUIREMENTS	TIMELINES	COST
Registration as a taxpayer	<ul style="list-style-type: none"> i. National Registration Number for Malawian ii. Passport and Permit for non-Malawians iii. Business Registration Certificate iv. Certificate of incorporation for Limited Companies v. Articles of Association and Memorandum of Association for Limited Companies 	2 working days	Free
Tax type Registration (Registration for Withholding Tax, Income Tax, Fringe Benefit Tax, Presumptive Tax)	Select Tax Type and effective date of Registration in Msonkho Online	2 working days	Free
VAT Tax Type Registration	Need verification visits to ascertain threshold	14 working days	Free
Domestic Excise Tax Type Registration	<ul style="list-style-type: none"> i. Application Letter from Taxpayer ii. Inspection of premises by MRA officers iii. Complete form EX 37 and bond form 123 iv. Sketch map of Manufacturing and office premises v. Fee receipts 	14 working days	<ul style="list-style-type: none"> i. K5,000 Bond fee ii. K20,000 Processing fee iii. K15,000 license fee

ACTIVITY	MINIMUM REQUIREMENTS	TIMELINES	COST
Deregistration	<ul style="list-style-type: none"> i. Letter from the Taxpayer ii. Verification by MRA Officers iii. Settlement of tax liability (if any) before deregistration iv. Commissioner General may deregister a taxpayer for various reasons as stipulated in Section 24 of the Tax Administration Act 	5 working days	Free
Processing of Certificates, License and Permits			
Processing withholding tax exemption certificates	<p>An application letter from the taxpayer</p> <p>NOTE:</p> <ul style="list-style-type: none"> i. Taxpayer must be registered for tax purposes ii. Must have filed tax returns iii. Must have made all payments due 	5 working days	No processing fee but taxpayer must be Compliant
Processing VAT Relief Certificates (Form VAT 5)	<ul style="list-style-type: none"> i. Duly Completed and Certified VAT form 5 ii. A Proforma invoice, quotation or Local Purchase Order (LPO) 	2 working days	K20,000 processing fee
Processing VAT Relief Certificates (Form VAT 5) for Diplomatic Mission/ Staff	<ul style="list-style-type: none"> i. Duly Completed and Certified VAT form 5 ii. A Proforma invoice, quotation or Local Purchase Order (LPO) 	2 working days	K20,000 processing fee
Processing VAT Relief Certificates (Form VAT 5) for Relieved Persons other than Diplomatic Mission/ Staff	<ul style="list-style-type: none"> i. Duly Completed and Certified VAT form 5 ii. A Proforma invoice, quotation or Local Purchase Order (LPO) 	2 working days	K20,000 processing fee

ACTIVITY	MINIMUM REQUIREMENTS	TIMELINES	COST
Processing of all types of Tax Clearance Certificate	<ul style="list-style-type: none"> i. Application Letter from Taxpayer ii. Fill an application form 	2 working days	No processing fee but taxpayer must be Compliant
Tax Directives/ Advice of certain payments from employment	Letter from employer or taxpayer containing details of payments	1 working day	Free
Audits			
Auditing of taxpayer accounts	Letter from MRA giving advance notice	21 working days	Free
Provide taxpayers time to allow them to provide additional information/ arguments in response to a proposed adjustment before the audit is completed	Letter from MRA	7 working days	Free
Updating of taxpayer's accounts			
(When you advise us of changes in your personal or corporate information, we will make those changes within the following timelines)			
1. Walk-in	Just walk in to any of our offices across the country	2 working days	Free
2. Email	Send your emails to callcentre@mra.mw	2 working days	Free
3. Mail	Write to the Commissioner General, Malawi Revenue Authority, Msonkho House, Independence Drive, Private Bag 247, Blantyre	15 working days from date request is received	Free
Account Adjustment		30 working days	Free
(We adjust your account including corrections to keying errors and reposting any errors, such as a wrong date or the wrong amount or a change in information that could affect your tax bill or entitlement.)			
Processing Objections and Appeals			
Lodging an Objection	Written Objection in a prescribe form by the Commissioner General submitted to Station Manager	30 working days of a tax decision	Free

ACTIVITY	MINIMUM REQUIREMENTS	TIMELINES	COST
Resolve objections	Written objection	60 working days upon receipt of an objection	Free
Dissatisfied with objection	Appeal to the Tribunal	30 working days of decision	Free
Refund			
Making a decision on receipt of application	An application letter for refund	60 working days	Free
	For VAT fill the refund form		
Determine eligibility of the applicant for tax benefits	Submission of prescribed forms	60 calendar days of receipt for all required information	K20,000 processing fee
Payments	Application letter	90 working days of Commissioner General making decision to refund	Free
Processing of Tax Inquiries			
1. Written inquiries	Write to the Commissioner General, Malawi Revenue Authority, Msonkho House, Independence Drive, Private Bag 247, Blantyre	7 working days	Free
2. Telephone Inquiry	672	1 working day	Free
3. Walk – in Inquiry	Just walk in to any of our offices across Malawi	1 working day	Free
4. Website	Visit our website www.mra.mw and click on the Contact Us icon. Or click the feedback@mra.mw link	1 working day	Free

ACTIVITY	MINIMUM REQUIREMENTS	COMPLETION TIME	DUTY / COST
Processing of applications for:			
1. Bonded warehouses	Submission of duly completed form C25 to station Manager	21 working days	i. K20, 000 Processing fee for application processing at the station ii. K30,000 License fee
2. Export Processing Zone	Registration with Ministry of Trade as an EPZ	(Registration is done by Ministry of Trade and Industry)	K20, 000 Processing fee for Customs processing
3. Temporary Stores	Submission of duly completed forms and approved Form 123 Properly secured warehouse	21 working days	i. K20, 000 Processing fee for application processing at the station ii. MK60,000 License fee
4. Securities and Guarantees	Submission of duly completed Form 123 and endorsed by a bank or insurance company	7 working days	K20, 000 Processing fee
5. Duty Waiver application	Submission of a signed application letter and relevant supporting documents. i. For Customs Procedure Codes Approved at stations ii. For Customs Procedure Codes Approved at Head Office	3 working days 14 working day	Free Free
6. Industrial Rebates	Submission of signed application letter and dully completed Form 81	Assessment are done Quarterly for companies already in operations	Free
7. Customs Agency	Duly signed application letter to the Commissioner General	Assessments and interviews to be done quarterly	Free
8. Renewal of Licenses	Licenses are renewed subject to meeting conditions set by the law and Payment of fees	5 working days	K20, 000 Processing fee
9. Duty drawback	Duly signed application letter to the Commissioner General	90 working days	MK20, 000 Processing fee

ACTIVITY	MINIMUM REQUIREMENTS	COMPLETION TIME	DUTY / COST
10. Duty Refunds	Duly signed application letter to the station manager	90 working days	K20, 000 Processing fee
11. Duty payment by instalments	Submission of a signed application letter and relevant supporting documents	14 working days	Free
12. Application of Customs Clearance Certificate (CCC)	Submission of application forms and Bill of entry and release order	6 hours	K20,000 processing fee.
13- Application for Authorized Economic Operators	Submission of application letter and relevant supporting documents	14 working days	Free
Clearance of Travelers			
A. Air Passengers			
Commercial traveler	Submit declaration to Customs	3 hours	Requirements as under Customs declaration
1. Traveler	Complete form 49	2 hours of joining the customs declarations processing queue	NOTE: Personal rebate of MK300,000 will be applicable upon meeting the following requirements: <ul style="list-style-type: none"> i. Traveler has been outside the country for 24 hours ii. The goods are for personal use iii. The goods are accompanied
2. Road Passengers			
Commercial traveler	Submit declaration to Customs	3 hours	Requirements as under Customs declaration
1. Traveler	Complete form 47	2 hours of joining the customs declarations processing queue	NOTE: Personal rebate of MK300,000 will be applicable upon meeting the following requirements: <ul style="list-style-type: none"> i. Traveler has been outside the country for 24 hours ii. The goods are for personal use iii. The goods are accompanied

ACTIVITY	MINIMUM REQUIREMENTS	COMPLETION TIME	DUTY / COST
2. Processing of Temporary Importation Permit	Complete TIP application form and attach Passport.	2 hours of joining the customs declarations processing queue	<ul style="list-style-type: none"> i. K20,000 Processing fee ii. Carbon Tax as per schedule iii. Road Access and Toll fees <p>NOTE: TIP is issued to foreigners and Malawians with valid work permit or residential permit.</p>
Processing of objections relating to:			
1. Declarations (Return)	Submit TAR Form including: <ul style="list-style-type: none"> i. Invoice ii. Bill of lading iii. Bank copies iv. Relevant literature v. Product specifications vi. Certificate of origin (Copy) vii. Airway bill viii. Road manifest and Cargo manifest 	60 working days of receipt of a submission containing full details of your arguments against the decision.	Costs as may be determined by the Commissioner General
2. Other transactions	Submit application letter and related documents	10 working days.	Free
Post clearance audit			
We will contact you for post clearance audit	Declaration and supporting documents	21 days before undertaking the audit at your premises.	Free
Settlement of cases for seized goods	Submission of restoration letter	14 working days	Free

4.3 Other Services

ACTIVITY	REQUIREMENTS	COMPLETION TIME	COST
Contacting MRA on general issues			
We answer an average of 85 per cent of calls to our toll-free lines	Dial toll free lines: TNM: 672 AIRTEL: 672 MTL: 672	Answer before 4 rings	Free
We acknowledge emails and provide a likely timeframe for our response	Email us on callcentre@mra.mw	One working day of receipt of your email.	Free
We advise you with reasons if your application is invalid (for example, incorrect application form or fee)	Apply to MRA	Seven working days	Free
When you visit our offices, we will see you within:	Just walk in to any of our offices across the country	10 minutes of your arrival if you have an appointment 20 minutes of your arrival if you do not have an appointment	Free
When you write us, we will acknowledge receipt of the letter and provide timeframe for our response	Write to the Commissioner General, Malawi Revenue Authority, Msonkho House, Independence Drive, Private Bag 247, Blantyre	Five working days	Free



5.0 General Information

5.1 MRA Operating Hours

OFFICE	MONDAY - FRIDAY	SATURDAY	SUNDAY
Domestic Taxes Offices	7: 30 am to 12 noon 1: 30 pm to 5:00 pm		
Customs Offices	7: 30 am to 12 noon 1: 30 pm to 5:00 pm	8: 00 am to 12 noon	
Airports	6:00 am to 6: 00 pm	6:00 am to 6: 00 pm	6:00 am to 6: 00 pm
Border Stations	6: 00 am to 9: 00 pm		
Songwe Border Post	6: 00 am to 6:00 pm		
Mchinji Border Post	24 hours		

5.2 Reward Scheme

When we receive a tip from an informant, the informant is rewarded when revenue is recovered or after taking custody of the goods by Customs.

Please note that not every tip will result in revenue recovery.

When Revenue recovered or goods in custody will result in revenue recovered amounting K5 million or more, the informant receives a K500,000 reward (subject to annual Tax amendments). We then deduct 20% Withholding Tax.

If revenue recovered or revenue estimated to be recovered from goods in our custody is less than K5 million, the informant receives 10% of the revenue recovered. We then deduct 20% Withholding Tax.

The informant is therefore paid 21 days after we recover the revenue from the tip or when goods are in our custody.

5.3 Taxpayer Education

In our bid to educate both existing and potential taxpayers we have a dedicated unit known as

Taxpayer Education under the Corporate Affairs Division. The unit shall endeavor to:

- Conduct education programs for individuals and businesses that will cover basic information with respect to all taxes.
- Issue simplified publications that contain information on all taxes administered by MRA.
- Issue media releases and compliance publications that explain new procedures and requirements in a simplified manner.
- Increase interaction with stakeholders, business and professional associations in order to obtain their opinion, regarding the quality of our services with a view for further improvement.

Taxpayer Education is also performed by the various Divisions in the course of executing their mandate.

Contact Us



HEAD OFFICE

The Commissioner General
Malawi Revenue Authority
Msonkho House
P/Bag 247, Blantyre

Phone : (265) 01 822 588

Fax : (265) 01822 302

E-mail : mrahq@mra.mw



CORPORATE AFFAIRS

Director of Corporate Affairs
Malawi Revenue Authority
Msonkho House
P/ Bag 247, Blantyre

Direct: (265) 01 832 685

Phone: (265) 01 822 588

Email:

callcentre@mra.mw

feedback@mra.mw

Toll free number:

672 (On AIRTEL, TNM and MTL lines)

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TIP-OFFS ANONYMOUS



Tip-Off and Get Rewarded

**Report fraud, bribery,
corruption and smuggling
etc. and get rewarded.**

Toll free **847** on Airtel,
Access, TNM and MTL lines
or through email to:
reportswqm@tip-offs.com



Estimate payable
Vehicle Duty on
the MRA website

1. Visit **www.mra.mw**
2. Select **Duty Calculator**
under Calculators and Services tab
3. Enter the details and click **Calculate**

Web: www.mra.mw | E-mail: callcentre@mra.mw | Toll-Free: 672



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Produced by Malawi Revenue Authority

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