

MALAWI REVENUE AUTHORITY

- **Has 3 main collecting divisions**
 - **CUSTOMS AND EXCISE**
 - **SURTAX**
 - **INCOME TAX**

- **CUSTOMS AND EXCISE**
 - Revenue Collection
 - Enforcement of Customs Law
 - + Collection of Statistical Data

ASYCUDA PROJECT
For automating Customs offices

CUSTOMS OFFICES

- **32 Customs Clearance Offices**
- **6 Automated Office (ASYCUDA)**
- **80% of declarations processed in ASYCUDA**

AUTOMATED SITES

- **CHILEKA AIRPORT** **JULY 2000**
 - **Malawi's ASYCUDA pilot office**
 - **Jul 2000 – Dec 2000 = 4,924**
 - 2001 = 7,849**
 - 2002 = 7,564**
 - 2003 = 8,639**
 - Jan 2004– Sep 2004 = 7,613**

- **BLANTYRE PORT** **OCT 2000**
 - **Malawi's Major Inland Customs Office**
 - **Oct 2000 – Dec 2000 = 9,451**
 - 2001 = 38,317**
 - 2002 = 41,165**
 - 2003 = 35,908**
 - Jan 2004 – Sep 2004 = 27,072**

- **KAMUZU INTERN. AIRPORT FEB 2001**

- **Feb 2001- Dec 2001 = 8,028**

- 2002 = 7,405**

- 2003 = 8,186**

- Jan 2004 – Sep 2004 = 5,914**

- **MZUZU OFFICE** **MAY 2001**
 - **May 2001 – Dec 2001 = 136**
 - 2002 = 268**
 - 2003 = 594**
 - Jan 2004 – Sep 2004 = 315**

MIGRATION

- **CHILEKA AIRPORT** **DEC 2002**
- **MWANZA OFFICE** **FEB 2004**
- **LILONGWE OFFICE** **OCT 2004**

MALAWI CUSTOMS DECLARATION FORM

- **Malawi Customs Declaration Form 12**
 - **1st Introduced in May 2000**
 - **Used for consignments of FOB value >equivalent of K 30,000 (US\$300)**
 - **Countrywide Training to Declarants**

CUSTOMS PROCEDURES

- **General Procedure**
 - **1 Permanent Export**
 - **2 Temporary Export**
 - **3 Re-Export**
 - **4 Entry for Home use**
 - **5 Temporary Import**
 - **6 Re-Importation**
 - **7 Entry for Customs Warehousing**
 - **8 Customs Transit**

- **Transit declarations are processed manually**
- **Mwanza Border Office has local system for Transit Declarations**

DECLARATION PROCESSING

- **DTI**
 - **Data Validation checks**
 - **Registration of the Declaration**
(1 itm err/free dec = 2Min)
- **CASHIER**
 - **Payment into prepayment account**
(5Min)

DECLARATION PROCESSING

- **FACE VET**

- Checks for attachments (may vary)
- Recording the receipt of (2 sets) Form 12 in manual register

(3Min)

- **DECLARATION SUPERVISOR**

- Attempt to assess

(>1Min)

DECLARATION PROCESSING

- **YELLOW LANE / VERIFICATION**
 - **Form 19 for all imports**
 - **Malawi Form of invoice for all exports**
 - **CRF for imports above US\$2000**

(1 itm Dec = 10Min)

DECLARATION PROCESSING

- **PHYSICAL EXAMINATION**
 - To open at least 10% of Pkgs.
 - To consider criteria

(Est => 1hr)

DECLARATION PROCESSING

- **DECLARATION SUPERVISOR**
 - **Brief Checks**
 - **Final assessment**

(5Min)

DECLARATION PROCESSING

- **QUERY DESK**
 - Declarations that have errors

- **SPLITTING**
 - 1 Set to the Declarant
 - 1 Set to CFO for future reference

DECLARATION PROCESSING

- **POST ENTRY**

- **When an error is detected after the Declaration has already been assessed**
- **Submission of fresh correct declaration**
- **Amendment of retrieved original declaration in ASYCUDA**

NATIONAL STATISTICS OFFICE

- **Non automated sites send hard copies of Form 12 to NSO by 15Th of next month**
- **Automated sites send data on diskette to ASYCUDA HQ to be integrated into 1 file**
- **Text file is extracted and sent to NSO by 15Th of following month**

NATIONAL STATISTICS OFFICE

- **NSO is the mandated institution to disseminate statistical data**
- **Within MRA data is disseminated to any Head of Dept or Senior Member after filling ASYCUDA DATA REQUEST FORM.**

PROBLEMS

- **Late submission of data from other sites**
- **Lowering standards on completion of Form 12. Ongoing training to declarants is required to maintain standards**
- **Prolonged system failure (V2.7)**

MALAWI REVENUE AUTHORITY

- **Data captured from MCD Form 12 from automated sites is more reliable**
- **MRA wish to automate most Customs Offices**