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**

- Malawi’s Major Inland Customs Office
  
<table>
<thead>
<tr>
<th>Year</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>38,317</td>
</tr>
<tr>
<td>2002</td>
<td>41,165</td>
</tr>
<tr>
<td>2003</td>
<td>35,908</td>
</tr>
</tbody>
</table>

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
MWANZA OFFICE      JUNE 2002
– Malawi’s Busiest Border Office
  2003 = 9,934
Jan 2004 – Sep 2004 = 9,631
LILONGWE OFFICE        AUGUST 2002
– Malawi’s 2\textsuperscript{Nd} major Inland Office
    2003 = 13,544
    Jan 2004 – Sep 2004 = 11,815
MIGRATION

- CHILEKA AIRPORT       DEC 2002
- MWANZA OFFICE         FEB 2004
- LILONGWE OFFICE       OCT 2004
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 = 10 Min)
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

- SPLITING
  - 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
- 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)
Data captured from MCD Form 12 from automated sites is more reliable

MRA wish to automate most Customs Offices