



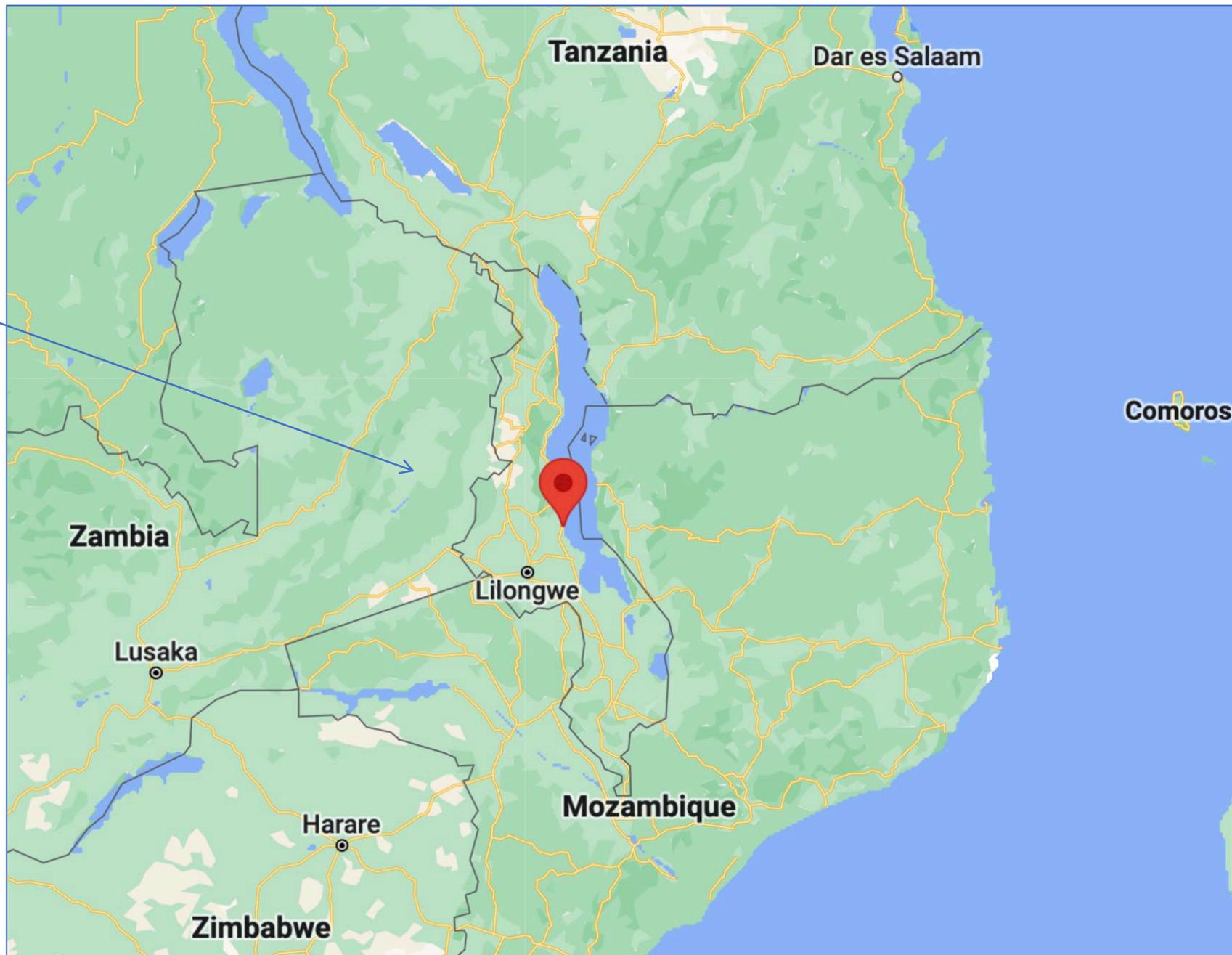
MALAWI TRADE FACILITATION PROJECT



PRESENTATION GUIDELINE

CONTENT	SLIDE NUMBER
1. Location of Malawi	3
2. Customs Mandate	4
3, Operational Challenge	6
4. The Border Congestion and management	6
5 The drive to efficiency	8
6. WTO Trade Facilitation Agreement – Global Alliance CIPE Trade Facilitation Project in Malawi	9 to 14
7. Conclusion	15

LOCATION OF MALAWI



MRA - CUSTOMS AND EXCISE MANDATE



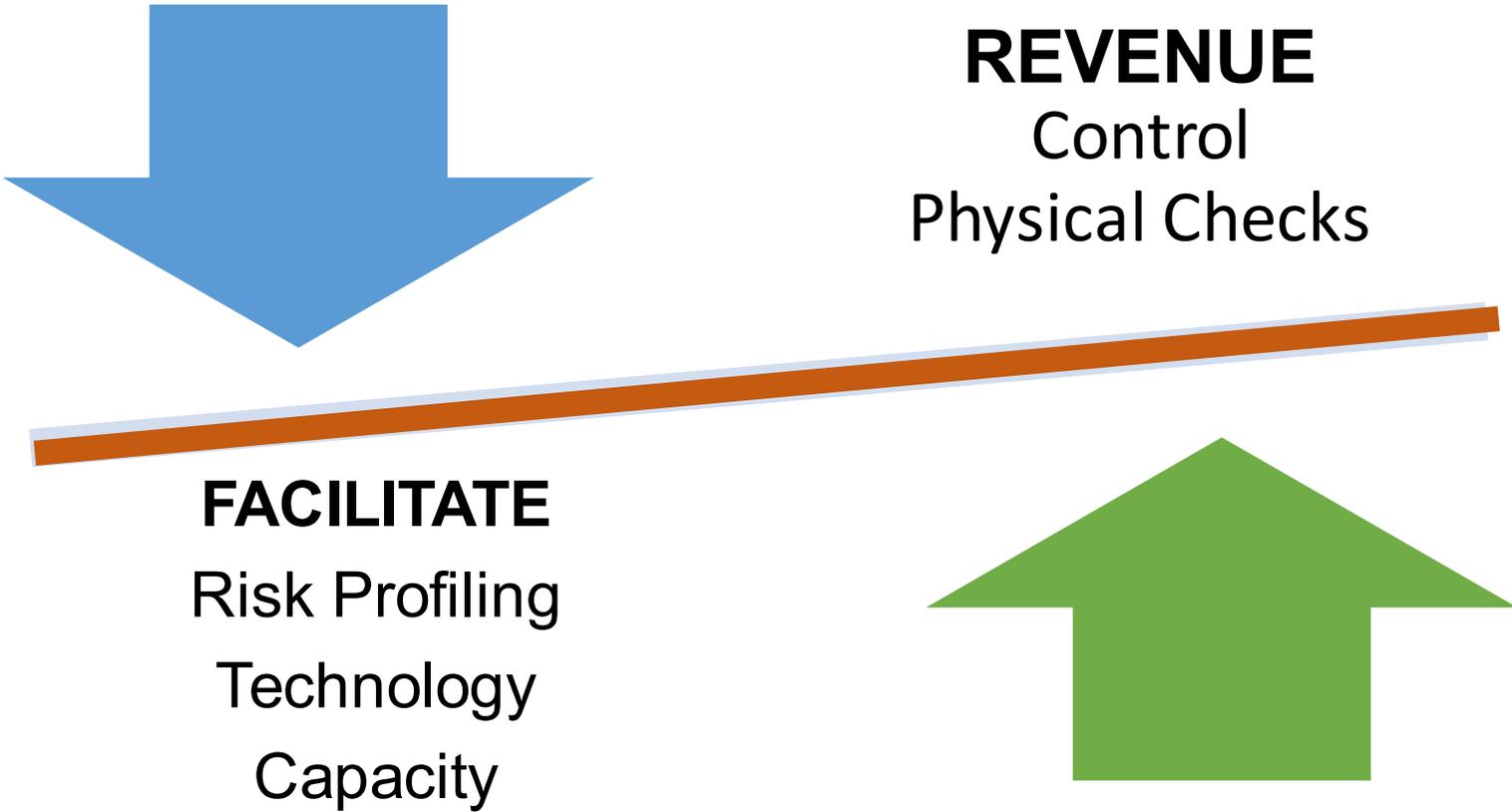
STRIKING A BALANCE BETWEEN CONTROL & FACILITATION



THE CONGESTED BORDER - DELAYS



MANAGING THE FROTIER CONGESTION



THE DRIVE TO EFFICIENCY

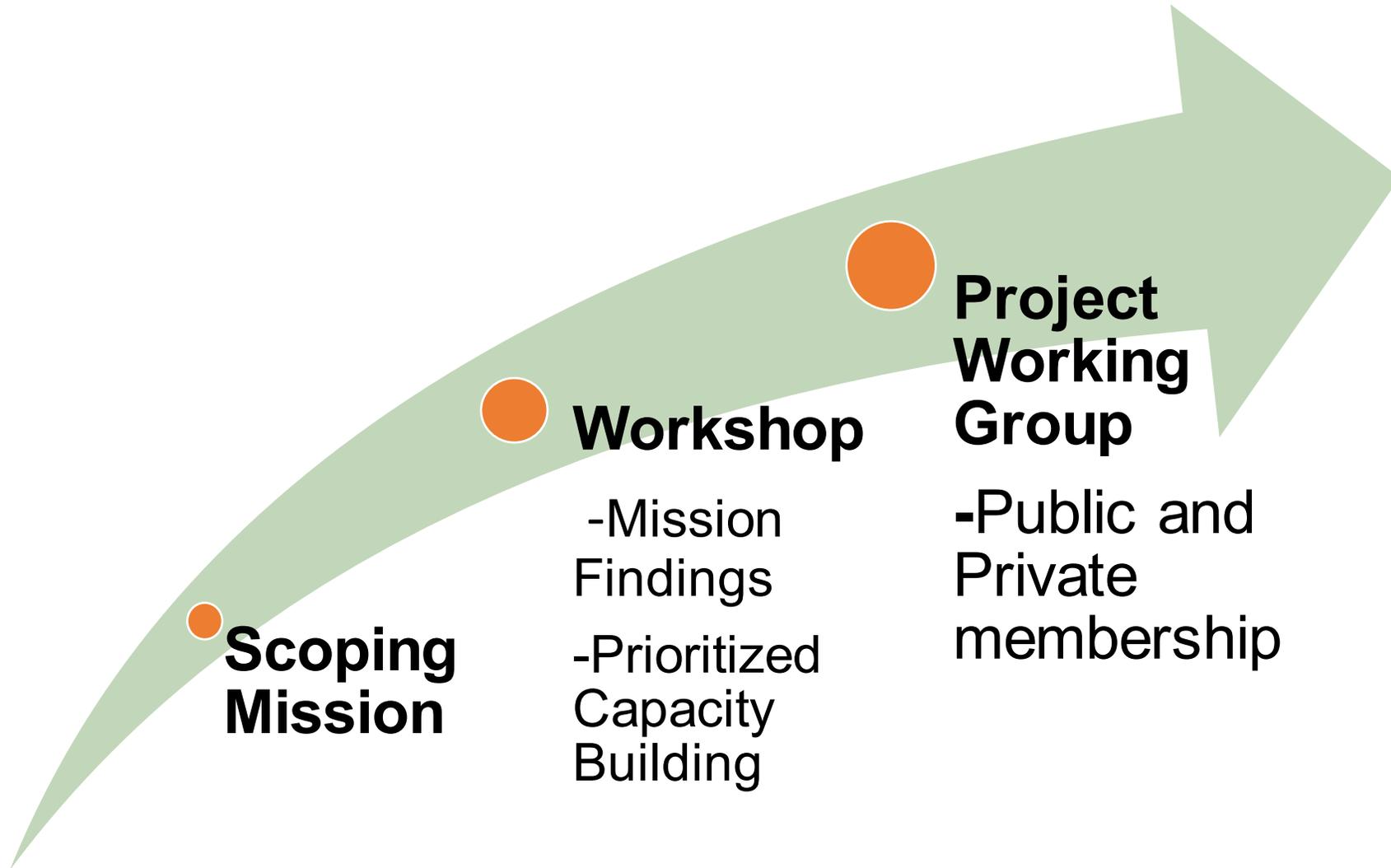
1. Stakeholders pressure to the World Customs Organization (WCO) to drive efficiency of their **Customs Administrations**
 - Technical body that drive Custom and Excise reforms and modernization
 - Develops various instruments for Member Administrations to use
 - Technical Training through Regional Offices for Capacity Building(ROCB)
2. International Chambers of Commerce and other stakeholders pressure on World Trade Organization (WTO) to drive the **Member States** to facilitate the trade.
 - WTO Trade Facilitation Agreement
 - Member States to sign and accede to the Agreement

WTO TRADE FACILITATION AGREEMENT

1. Malawi is a signatory to the WTO TFA
2. It is a binding agreement – Member States have to comply
3. Provision of various articles to guide implementation by the Member States
4. WTO TFA Implementation Compliance – considered the different levels of development and capacity of the Member States, made provisions as below:
 - **Category A** – What can be implemented immediately
 - **Category B** – Time to prepare then will implemented
 - **Category C** – Where there is need for support to be able to implement

Donor support falls in category C - Global Alliance/CIPE
Trade Facilitation Project

GAFT/CIPE -ROLLING THE MALAWI T/F PROJECT



PROJECT PROGRESS

**Training
institution
identified**

**To fund 200
trainees**

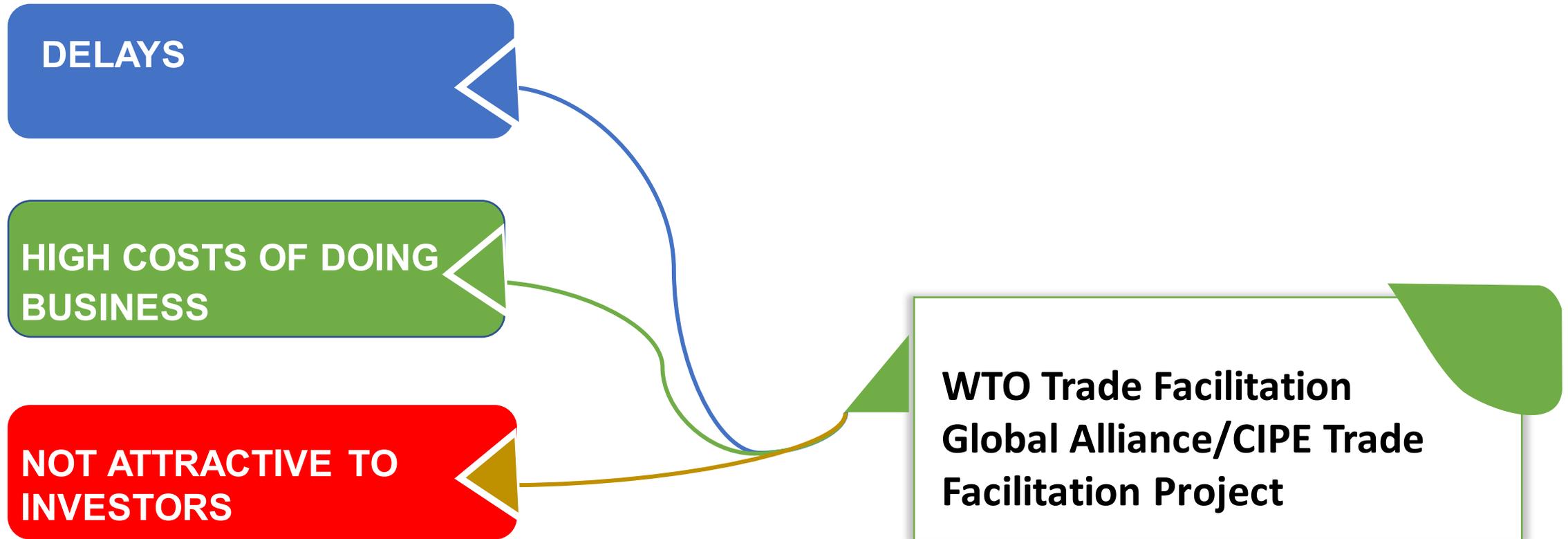
**Curriculum/
modules
developed**

PROGRESS ON INCORPORATION OF NEW REQUIREMENTS IN THE REGULATIONS

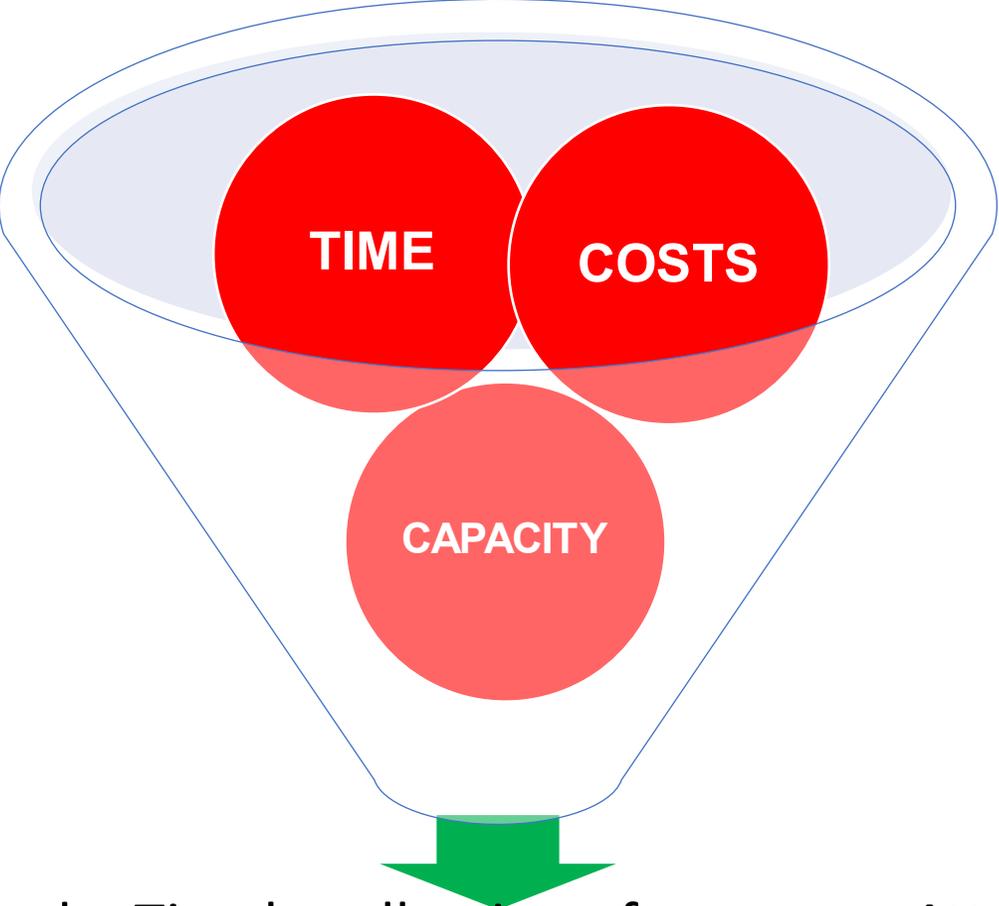
- Regulations were amended to incorporate new requirements for accreditation of Clearing and Forwarding Agents (training, licensing, performance standards)
- Tax Administration Act (TAA) was passed by Parliament and signed by President
- TAA covers issues of licensing, advance rulings, appeals framework, refunds penalties/fines, transparency and predictability.
- Regulations being refined to be gazetted
- Awaiting setting up of Revenue Appeals Tribunal – appointment of Judge etc
- Awaiting gazetting of commencement date
- Training planned to commence May 2023 concurrently with operationalization of Appeal Tribunal Court.

GLOBAL ALLIANCE/CIPE – TRADE FACILITATION PROJECT AREAS TO RESOLVE

Capacity Building – Accreditation of Clearing and Forwarding Agents



DESIRED OUTCOME OF THE PROJECT



Trade Facilitated - Timely collection of revenue - Attract investors
Drive Economic Development

CONCLUSION

- The desired out come will make a big difference
- Reduced error rate - compliance of accredited CFAs
- Reduced penalties which increase the cost of doing business
- The new Tax Administration ACT with amended regulation brings:
 - Predictability
 - Transparency – eg framework for penalties
 - Accountability
 - Efficiency because of specific time limes for service
 - Covers advance rulings