Excise Tariff.

Kodi nanga a MRA amalipiritsa msonkho pa mphatso zomwe munthu akubweretsa m'dziko muno kapena m'malo mwa bungwe?

Malamulo a msonkho amanena kuti katundu yense yemwe akulowa mdziko muno ngakhale ongopatsiridwa akuyenera kulipiridwa msonkho. Munthu amene wabweretsa katundu kapena kulandila katundu kuchokera mayiko ena akuyenera kulipira msonkho. Chimodzimodzinso ngati munthu watenga katundu wa munthu wina kuchokera kunja, akuyenera kulipira msonkho mmalo mwa mwini wake.

Ndikofunika kuti munthu akafika pa boda ayenera kulemba katundu yense yemwe wabwera naye kuphatikiza mphatso zomwe wabwera nazo. Kulephera kuchita zimenenzi ndi mlandu.

Kodi chingachitike ndi chani ngati munthu wapereka ma lisiti a bodza pamene wafika pa boda?

Zikazindikirika kuti munthu wapereka ma lisiti a bodza kwa ma ofisala a Customs a MRA:

1. Azasunga ma lisitiwo ndikulandanso katundu yense.
2. Azagwiritsa ntchito mitengo yomwe amakhala nayo polipiritsa katunduyo.
3. Oyitanitsa katundu atha kuzengedwa mlandu kapena kupereka chindapusa chomwe chimalamulidwa ndi mkulu wa MRA (Commissioner General).

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Develop Malawi, Pay Taxes

JULY 2013 - JUNE 2014

Zoyenera Kuchita pofuna kuwombola katundu pa Boda

Kodi munthu akafika pa boda ndi katundu kuchokera mayiko akunja ayenera kutani?

Munthu akafika pa boda ayenera kutsata ndondomeko izi:

- Alembe katundu yense yemwe wabwera naye pa fomu 47.
- Alole ma ofisala a MRA kuyang'ana katundu kuti atsimikize ngati zomwe mwalemba pa fomu 47 zikufanana ndi katundu yemwe mwabweretsa.
- Afune ma Clearing Agent kuti awaombolere katundu ngati mtengo wa katunduyo ukupitilira K100,000.

M'Malamulo a Boma, ndi mulandu kupereka mapepala a bodza.

Kodi munthu angadziwe bwanji za msonkho omwe akuyenera kulipira pa katundu yemwe wagula kunja?

Bungwe la MRA limagwiritsa ntchito bukhu lotchedwa Customs and Excise Tariff lomwe limalongosola za msonkho omwe mukuyenera kupereka malingana ndi katundu amene mwabweretsa. Musanayitanitse katundu mutha kufunsa ku ma ofesi a Customs kapena ma Clearing Agents kuti akufotokozereni za misonkho yomwe mungalipire pa katundu amene mukuyembekezera kubweretsa.

Katundu osiyanasiyana amakhalanso ndi milingo yosiyanasiyana yowerengetsera msonkho. Mwachitsanzo, katundu monga fodya ndi mowa ili ndi milingo yokwelerapo.

Pamene munthu wagula katundu mayiko omwe ali pamgwirizano wa malonda ndi dziko lino, molingana ndi mgwirizanowo, amatha kulipira msonkho ochepa. Izi zimatheka pamene mwaonetsa zikalata zosonyeza kuti katunduyo wapangidwadi mudziko limenelo.

Kodi rebate ndi chani?

- Rebate ndi ndondomeko yomwe anthu amene abweretsa katundu kuchokera kunja yemwe siwa malonda koma okagwiritsa ntchito kunyumba amaloledwa kuombola osapereka msonkho.
- Pakadali pano munthu atha kubweretsa katundu okwanira K300,000 osalipira kanthu; pokha-pokha ngati katunduyo siwamalonda.

Ndi ndani amene akuyenera kupindula ndi ndondomeko ya rebate?

Anthu omwe akuyenera kupindula ndi ndondomeko imeneyi ndi:

- Munthu amene wakhala kunja kwa dziko lino kosachepera maola 24 ndipo katundu wabweretsayo si wamalonda
- Anthu amene ayenda ngati banja (amayi, abambo ndi ana) wina aliyense amaloledwa alawansi ya K300,000
- Rebate simaperekedwa pa katundu amene ndi wa malonda kapena katundu yemwe sanayende ndi munthu.

Nanga rebate imawerengedwa bwanji?

- Munthu akapatsidwa rebate ndipo katundu wina watsala yemwe mtengo wake siukupitirila K10,000 iwo amachaja katundu pamtengo wa 30%.
- Katundu akachotseredwa rebate ndipo otsalayo mtengo wake ukupitirila K10,000,msonkho mudzalipira malingana ndi ndondomeko yomwe iri mu Customs and Excise Tariff. Mwachitsanzo, ngati munthu wagula katundu wandalama zokwana K307, 500, msonkho udzawerengedwa motere:

Mtengo wa katundu = K307, 500
Rebate = K300, 000
ndalama yosala = K 7, 500

Pamanepa ndiye kuti mudzalipira 30% ya K7, 500 yomwe ndi K2, 250.

Ngati katundu mtengo wake ndi K364, 450, msonkho uzawerengetsedwa motere:

Mtengo wa katundu = K364, 450
Rebate = K300, 000
Ndalama yotsala =K64,450

Msonkho udzalipiridwa mogwirizana ndi katundu - motsatira ndondomeko yomwe iri mu Customs and