

Smuggling is a criminal offence and smugglers will be punished in accordance with the Customs & Excise Act and or any other related laws. For example, if one is caught smuggling goods, MRA will seize the goods and the smuggler would be liable to a fine of not less than K100, 000 or three times the value of the goods in respect of the offence which was committed, whichever is the greater, and not more than ten times the amount of the duty or imprisonment for three years.

If you are caught supporting smugglers or conveying smuggled goods, you would also be punished in accordance with the Customs & Excise Act.



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Develop Malawi, Pay Taxes

Guide for Importers & Dangers of Smuggling



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How does MRA determine taxes on goods that one has imported into the country?

MRA uses different Tariff Headings from the Customs & Excise Tariff Order depending on the type of the goods imported.

Goods of different nature are classified differently and attract different rates of duty. For example, cosmetics, cigarettes or cars are classified differently and therefore attract higher rates of excise duty. Importers are further reminded that it is a serious offence to make a false declaration.

When one has imported goods from a country or countries that are a party to a bilateral, regional or global trade agreement with Malawi, depending on the terms of the agreement, his/her goods may enjoy preferential rates of duty. However, this will not apply where the conditions or terms of the agreement are not met in full e.g. production of a valid Certificate of Origin.

What is smuggling?

Smuggling is the illegal importation or exportation or loading onto or unloading from a conveyance; a diversion for consumption of goods subject to



Customs control with the intention to defraud the Malawi Government of duty payable or evade any provision of the Customs and Excise law.

What are the dangers of smuggling?

If people engage in smuggling, MRA will not collect enough revenue which assists government to fulfill its financial obligations.

These include construction of roads, bridges, schools, hospitals and other social services like buying drugs in hospitals, security and subsidized farms inputs like fertilizer.

Smuggling distracts MRA from focusing on revenue collection. This is because a lot of resources are diverted towards dealing with the problem instead of collecting revenue. Smuggled goods, which most of the time are restricted or prohibited, could pose a health risk and could be detrimental to the social wellbeing of citizens.

What should you do if you suspect smuggling?

When you suspect smuggling, you must urgently report the matter to the nearest MRA office or police station. Similarly, when a suspected smuggler approaches you for support, you should report the case to any nearest MRA station or police station.

If you render support to a smuggler, you are depriving the Government of revenue which could have been used to finance development projects. It also poses health and security risks to the nation. By sheltering or conveying smuggled goods, you are also making the smuggler richer while you remain poor without any development projects in your area.

What will happen to smugglers?

What steps should one follow when he/she arrives at the border station with imported goods?

When you arrive at the border post with goods:

- You will be given Form 47 on which to declare all the goods imported and their values
- Customs officials may physically examine your goods in order to confirm your declaration and determine the taxes due
- Goods whose value is more than K500,000 are required to be cleared through a Customs Clearing Agent using Form 12
- Under Customs laws, it is an offence to present false invoices or cash sales