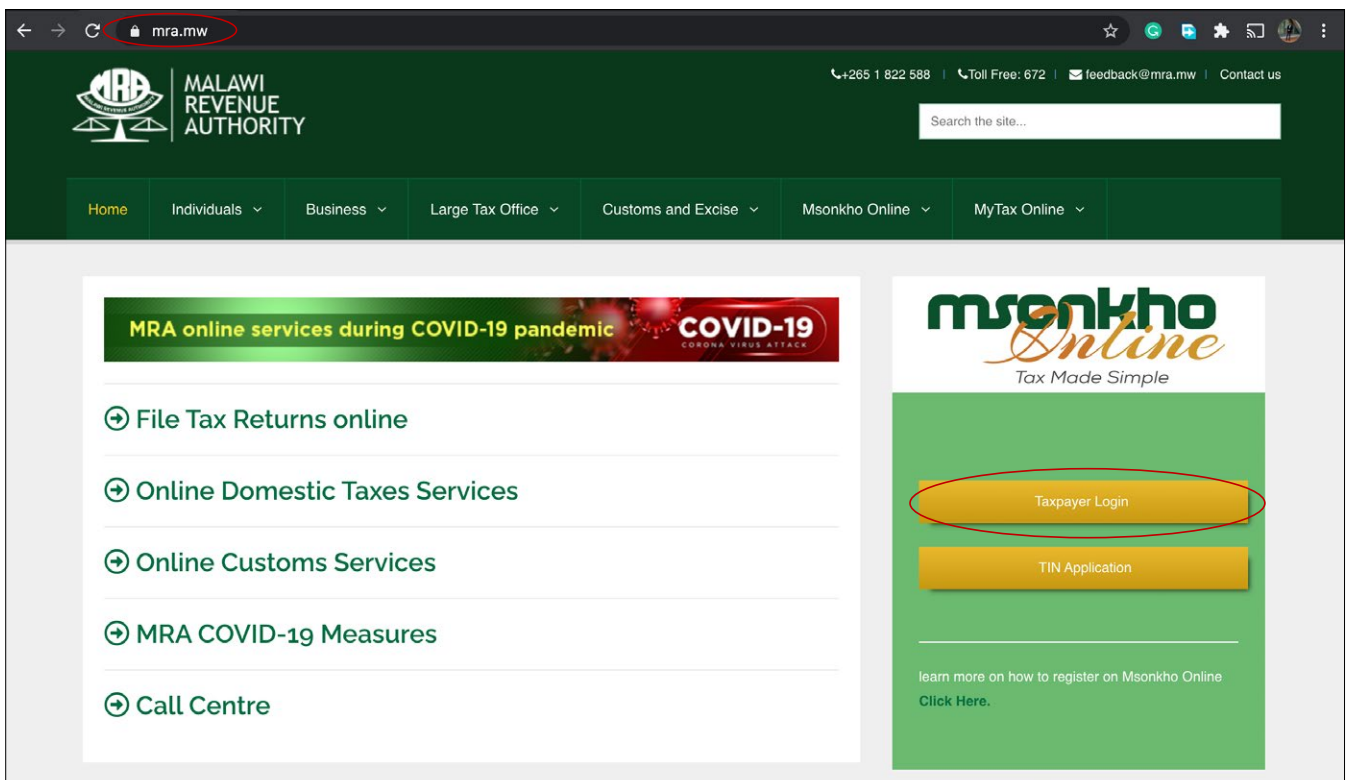


# ONLINE CAPITAL GAINS TAX FILING E-GUIDE

Dear taxpayer, in order to file tax return for Capital Gains please follow the steps below:

## STEP 1

ON YOUR BROWSER TYPE “[www.mra.mw](http://www.mra.mw)”  
Then “**Taxpayer Log in**”



The screenshot shows the Malawi Revenue Authority (MRA) website. The browser address bar displays 'mra.mw'. The website header includes the MRA logo, contact information (+265 1 822 588, Toll Free: 672, feedback@mra.mw, Contact us), and a search bar. A navigation menu contains links for Home, Individuals, Business, Large Tax Office, Customs and Excise, Msonkho Online, and MyTax Online. A central banner reads 'MRA online services during COVID-19 pandemic' with a 'COVID-19 CORONA VIRUS ATTACK' logo. Below the banner, a list of services is provided: File Tax Returns online, Online Domestic Taxes Services, Online Customs Services, MRA COVID-19 Measures, and Call Centre. On the right side, the 'msonkho Online Tax Made Simple' logo is displayed above a green panel containing two yellow buttons: 'Taxpayer Login' (circled in red) and 'TIN Application'. At the bottom of the green panel, there is a link to 'learn more on how to register on Msonkho Online Click Here.'

## STEP 2

ON TAXPAYER LOG IN PAGE TYPE “Username” then “Password” then Click “Log in”

msonkho-online.mra.mw/#/security/login/taxpayer

**msonkho Online**  
Tax Made Simple

**TAXPAYER LOGIN**

Username

Password

Log in Cancel

Forgotten your password?

Not registered yet? Register Now

Efficiency | Convenience | Automation

## STEP 3

LOG IN MSONKHO ONLINE AND CLICK “Submit a Return Button”

**msonkho Online**  
Tax Made Simple

HOME MY ACCOUNT MY TAX MY AGENTS SUPPORT

Register As Agent  
**Submit a Return**  
Make a Payment  
NEED HELP? Chat Now

Welcome to your Tax Services portal

Account Type	Balance
Suspense	0.00
Capital Gain Tax(CGT)	2,925,293.84
Non Resident Tax(NRT)	0.00
Domestic Excise	2,089,000.00
Fringe Benefit Tax	0.00
PAYE	158,300.00
Domestic VAT	44,250,000.00 CR

Taxpayer Notification

## STEP 4

ON RETURNS SUMMARY WINDOW WITH RETURNS OUTSTANDING CLICK “Capital Gain Tax (CGT)” under Select

Select	Tax Type	Returns Outstanding
<input checked="" type="radio"/>	Capital Gain Tax(CGT)	N/A
<input type="radio"/>	Domestic Excise	1
<input type="radio"/>	Non Resident Tax(NRT)	N/A
<input type="radio"/>	PAYE	2

Navigation: < 1 >

Continue

## STEP 5

FILL IN THE PARTICULARS OF THE PERSON ACQUIRING THE ASSET THEN CLICK “NEW”

CAPITAL GAIN TAX RETURN

PARTICULARS OF THE PERSON ACQUIRING THE ASSET

TIN: P0025523

Postal Address: Chilomoni kwa nthukwa opp hema building

Full Name: Chimwe Nkona

Email Address: cnkona@gmail.com

Contact Number: 0999102662

Buttons: New (circled in red), Edit

TRANSACTION DETAILS

1. Type of Asset: Real estate (Land and Buildings)

## STEP 6

# FILL IN THE TRANSACTION DETAILS

**New** **Edit**

### TRANSACTION DETAILS

1. Type of Asset: Real estate (Land and Buildings) ▼

2. Asset Number: Select ▼

3. Basis of Relief: Disposal of personal and domestic Assets ▼

4. Disposal / Selling Date: 20/09/2021 🗓️

5. Disposal Value / Selling Price: 4,000,000.00

6. Valuation at Disposal: 3,000,000.00

7. Asset Subject to Capital Allowances:

8. Tax Written Down Value (TWDV):

9. Date of Acquisition: 03/05/2021 🗓️

10. Cost of Acquisition: 1,500,000

## STEP 7

# FILL IN THE COST OF IMPROVEMENTS DETAILS CLICK “ADD” THEN “NEXT”

### COST OF IMPROVEMENTS

**Add** **Delete**

Select	Date of Improvement	Cost of Improvement	Adjusted Cost of Improvement
<input type="checkbox"/>	03/05/2021 🗓️	1000000.00	931,999.32

1 5

**Calculate Adjusted Costs**

11. Adjusted Cost of Acquisition: 1,397,998.99

12. Total Adjusted Cost of Improvement: 931,999.32

13. Adjusted Basis: 2,329,998.31

14. Capital Gain: 1,670,001.69

15. Capital Loss:

**Delete** **Add** **Cancel** **Save As Draft** **Cancel** **Next**

## STEP 8

VAT RETURN SUMMARY CHECK IF THE DETAILS ARE CORRECT TICK TO “**CERTIFY**” then “**SUBMIT**”CLICK “**Certify**” then “**Submit**”

The screenshot shows the 'Summary' page for a Capital Gain Tax Return. The page has a navigation bar at the top with 'HOME', 'MY ACCOUNT', 'MY TAX', 'MY AGENTS', and 'SUPPORT'. Below the navigation bar, there are tabs for 'CGT Details' and 'Summary'. The main content area is titled 'CAPITAL GAIN TAX RETURN- SUMMARY' and contains a table of 'CAPITAL GAIN TAX INFORMATION'.

CAPITAL GAIN TAX INFORMATION	
Total Disposal Value	40,000,000.00
Total Adjusted Basis	0.00
Total Capital Loss	0.00
Total Capital Gain	34,000,000.00
Total Capital Gain Subject to Tax	0.00
Tax on Capital Gain	0.00

Below the table, there is a certification checkbox: "I hereby certify that the information given in this CAPITAL GAIN TAX Return is true and correct" with a checked box. At the bottom, there are three buttons: "Previous", "Print", and "Submit". The "Print" and "Submit" buttons are circled in red.

## STEP 9

CONFIRMATION WITH REFERENCE NUMBER

The screenshot shows a confirmation message on the mSenkho Online interface. The message reads: "Confirmation" followed by "Your Capital Gain Tax Returns request has been submitted successfully. Your reference number is: CGTR/000004885/2021". Below the message is a "Cancel" button.