

VCW01



Malawi Revenue Authority

VCW Applicant Number	
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***This Form is Editable.
Please complete in BLOCK LETTERS**

VOLUNTARY COMPLIANCE WINDOW (VCW) APPLICATION FORM

1. GENERAL DETAILS

Taxpayer Identification Number (TIN)	Existing taxpayer (Enter TPIN) _____		
	Taxpayer Name _____		
	Trade Name _____ <small>NOTE: If KYC not updated, fill the KYC Form</small>		
	New Taxpayer _____ <small>NOTE: For new taxpayer, fill and complete registration and KYC forms</small>		
Category of Taxpayer	Individual Clubs	Company NGO	Statutory Corporation Other (<i>Specify</i>) _____
Full Name			
Postal Address			
Email Address			
Telephone Number			
Physical Address			
How are you related with the taxpayer (beneficiary)?			

2. TAX COMPLIANCE DETAILS

Are you currently being audited by MRA?	Yes	No
Are you currently being investigated by MRA?	Yes	No
Did you participate in the 2013/2014 VCW?	Yes	No
Do you have any tax issues that are currently in court?	Yes	No

3. TAX TYPES BEING DECLARED

1. DOMESTIC TAXES

Tax Type	Duration of Liability (months)	Liabilities (Principal Only)	Reasons for Liabilities
Pay As You Earn (PAYE)			Non-Deduction Non-Remittance Other
Withholding Tax (WHT)			Non-Deduction Non-Remittance Other
Corporate / Individual Income / Income Tax			Overstatement of expenses Understatement of Income Other
Fringe Benefit tax (FBT)			Non-Deduction Non-Remittance Other
Non Residence Tax (NRT)			Non-Deduction Non-Remittance Other
Value Added Tax (VAT)			Overstatement of Sales Overstatement of Input Tax Other
Domestic Excise			Understatement Other
Turnover Tax (TOT)			Understatement Other

NOTE: Please attach any additional information

4. CUSTOMS DECLARATION DETAILS			
2. CUSTOMS DUTY			
Description of Goods	Value for Duty Purposes (VDP)	Total Duty	Reasons for Liabilities
			Under Declared Misclassification Smuggling Under-valuation Other
			Under Declared Misclassification Smuggling Under-valuation Other
			Under Declared Misclassification Smuggling Under-valuation Other
			Under Declared Misclassification Smuggling Under-valuation Other
			Under Declared Misclassification Smuggling Under-valuation Other
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			Under Declared Misclassification Smuggling Under-valuation Other

NOTE: Please attach the customs declaration form and or any document supporting this application

5. PAYMENT DETAILS

How do you want to pay the liabilities?

Bank Certified Cheque	Yes	(Cheque Number) _____
Cash	Yes	
E-payment	Yes	
Online bank transfer	Yes	

6. TERMS AND CONDITIONS

1. The Authority undertakes not to prosecute you for offences that have been disclosed voluntarily and on which you elect to comply with the settlement terms of the whole tax debt as assessed or quantified on understanding that you fulfill the conditions.
2. The Authority undertakes to waive hundred per centum (100%) interest and not to impose a penalty on tax debts arising out of your voluntary disclosure.
3. You [The applicant] undertakes to disclose all facts material, that if not disclosed, would result in a wrong assessment being made and that such disclosure of material facts may not be used against you.
4. You [The applicant], undertakes to comply with the payment terms of the whole debt within the window period with the Authority and that any deviation from the agreed dates may nullify the whole agreement.
5. That payment by installments is allowed under this programme.
6. Where you [The Applicant], has failed to comply with the terms and pay the tax debt as agreed, the Authority shall consider such failure as breach of the terms and conditions and that it repudiates the undertakings so made by each party and the Authority may enforce the tax debt payable and shall quantify interest and penalties that would have been payable as in any other tax debts.
7. Should an applicant, commit a tax offence during the window period, the Authority shall withdraw its terms and conditions and all the benefits that were guaranteed to the applicant (taxpayer) under the program will be withdrawn.

7. DECLARATION

I _____ having read and with full consideration, declare that I intend to and shall abide by the terms and conditions. I further declare that the information I have declared in this form is true and correct to the best of my knowledge.

Applicant's Signature

Date Stamp

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CHECKLIST		
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Officer Handling Application	Name: _____ Signature: _____	
Reference Number Provided	Yes	No
Officer Handling Application	Yes	No
Acknowledgement Sent?	Yes	No
Supporting Documents received?	Yes	No
Payment plan attached?	Yes	No

FINE/PENALTY/INTEREST COMPUTATION
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Make sure the following fields are completed

Principal Amount	
Penalty Forgone	
Interest Forgone	
Total Penalty and Interest	

STATION DETAILS

Make sure the following fields are completed

Name of Officer Handling Case	Name: _____
Designation	Signature: _____
Checked By	Name: _____
Designation	Signature: _____

HEAD OFFICE

Make sure the following fields are completed

Approved By	Name: _____
Designation	Signature: _____
Technical Working Committee	Name: _____