

porarily into the country without paying the appropriate taxes.

**A TIP** is only issued to a person who is a visitor in Malawi and intends to stay in the country for a short period of time, after which that person would take the vehicle back to his or her country. Any person resident in Malawi who imports a vehicle is not entitled to this facility.

## How long can a vehicle on TIP be in Malawi before returning to its country of origin?

A vehicle can be issued with a TIP for a period not exceeding 30 days, subject to extension, depending on the circumstances. For example, a TIP may be renewed on application before the validity of the period given expires.

An importer is therefore required to report to any Regional Office of MRA for an extension of the validity of a TIP if need arises. However, issuance of TIP or any extension would attract a processing fee currently at K5, 000. It should be noted that the processing fee is not a tax.

## Conditions for a vehicle to qualify for a TIP

- The importer should not be a Malawian resident.
- The vehicle should be imported for a limited number of days not exceeding 30 days.
- The vehicle should be insured against third party risks for the period during which the TIP will be valid. If the period of insurance for the vehicle is less than the minimum period of 30 days, the validity of the TIP is limited to the period of insurance.

Importers should also note that it is the owner or importer of the vehicle who is eligible to apply for the extension of TIP and not otherwise.

A vehicle on TIP should not be driven by any person other than the importer whose name is on the TIP. Those who import vehicles on a TIP are also advised that it is an offence punishable by law to sell or dispose off a vehicle under TIP.



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# Dangers of SMUGGLING



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



## 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 farm inputs like fertilizer.

Smuggling distracts MRA from focusing on revenue collection. This is because a lot of resources are di-

verted 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?

**Smuggling is a criminal offence** and smugglers will be punished in accordance with the Customs and Excise and or any other related laws. For example, if one is caught smuggling cosmetics, MRA will seize the goods and the smuggler would be liable to a fine of not less than K10, 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 and Excise Act.

## Importing vehicles on a Temporary Import Permit (TIP)

**A Temporary Import Permit** is a document that is specifically designed to fulfill certain functions in respect of vehicles temporarily imported into the country. When a vehicle is issued with a TIP, it means the owner has been granted a permission to import the vehicle tem-