

Stages of Tax Dispute Resolution

There are four (4) stages of tax dispute resolution:

Stage 1: Objection against a tax decision.

At this administrative review stage, the objection is reviewed by the Commissioner General of Malawi Revenue Authority (MRA) and who will issue an objection decision.

Stage 2: Appeal against the objection decision of the Commissioner General of MRA.

At this stage, the taxpayer can appeal to the Revenue Appeals Tribunal on matters of fact and law.

Stage 3: Appeal against the Revenue Appeals Tribunal decision to the High Court of Malawi.

At this stage, the appellant can appeal to the High Court of Malawi, Revenue Division on matters involving questions of law only.

Stage 4: Appeal to the Malawi Supreme Court of Appeal.

This is the final stage of resolution of tax disputes.



We commit to render a decision on your case within 60 days of the conclusion of the hearing of your appeal. Where there are justifiable reasons, we may extend this period with no more than 30 days and will duly inform you about this.

Let us introduce ourselves

The Revenue Appeals Tribunal is an independent body established under the Revenue Appeals Tribunal Act, 2021 to hear and determine appeals from taxpayers who are dissatisfied with objection decisions made by the Commissioner General of Malawi Revenue Authority. It provides an avenue for taxpayers to seek resolution of their dispute in a fair and impartial manner.

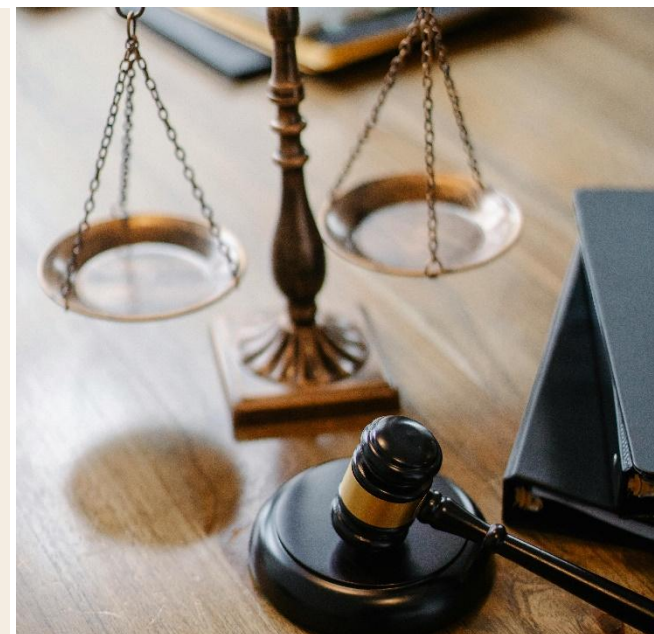
Our values:

- Independence
- Impartiality
- Transparency
- Professionalism
- Innovation

Contact us on

+265 891 003969 or +265 891 003970

**The Registrar
Revenue Appeals Tribunal
P.O. Box 156,
Michiru, Kabula
Blantyre, Malawi**



Revenue Appeals Tribunal - Malawi

Our Vision:

To be a trusted dispute resolution body contributing to a fair and just tax system

Our Mission:

To serve as an independent, impartial, effective, and efficient body for resolving revenue appeals

Justice delayed is
justice denied.

William E. Gladstone



Composition of the Tribunal

The Tribunal is composed of:

- The Chairperson
- The Deputy Chairperson
- Twelve (12) Members (panelists) appointed by the Minister on recommendation of the relevant professional bodies with experience in law, business, accounting, finance, public finance, economics or related discipline.

At any sitting of the Tribunal the Chairperson or Deputy Chairperson shall sit with two (2) Members drawn from the pool of twelve (12).

Purpose of the Tribunal

The primary purpose of the Tribunal is to:

- Provide an accessible and efficient forum for resolving tax disputes
- Ensure that taxpayers' rights are protected
- Promote transparency and accountability in the tax system

Benefits of the Tribunal

Benefits provided by the Tribunal are as follows:

- Access to an independent and impartial forum for resolution of tax disputes
- Clear timelines for disposing of the tax disputes
- Protection of taxpayers' rights and removal of any perceived bias by the public where the Malawi Revenue Authority was seen as the one who issues the tax decisions, reviews the appeals against them and resolves such appeals
- Promotion of transparency and accountability in the tax system
- Uniformity in the treatment of similar issues arising from tax laws, e.g interpretation of the laws, imposition of similar sanctions for similar offenses, interest, etc.

Appeal against an objection decision – learn more

This brochure is intended for informational purposes only and does not constitute legal or tax advice. For more information, please refer to the applicable legislation. For legal or tax advice, please consult a qualified professional.

What Act Can Be Appealed

Any objection decision of the Commissioner General of MRA, including but not limited to:

- Tax assessments
- Assessment of interest or penalties
- Tax refunds
- Tax exemptions and incentives
- Classification of goods for the purposes of the Customs and Excise Act
- Other tax matters as provided by any law

Who Can Appeal

Any taxpayer who is dissatisfied by an objection decision of the Commissioner General of MRA may file an appeal with the Revenue Appeals Tribunal.

How to file an Appeal

To file an appeal with the Revenue Appeals Tribunal, the taxpayer must:

1. File with the Tribunal a written **notice of appeal** within **thirty (30) days** upon receipt of the objection decision of the Commissioner General. This time may be extended by the Registrar of the Tribunal upon application in writing but only where there are justifiable reasons and such extension cannot exceed **thirty (30) days**.

2. Pay the required filing fee.

3. Serve the notice of appeal to the Commissioner General within **seven (7) days** of filing.

Within **fourteen (14) days** of filing the notice of appeal, the appellant is required to file with the Tribunal and serve on the Commissioner General:

1. A statement of grounds of appeal containing assertions of facts and the arguments in law on which the appellant will rely on at the hearing of the appeal.
2. Documentary evidence, including witness statements where necessary.
3. A copy of the objection decision under appeal.

The grounds of appeal, arguments and witness statements must be type written, set out in numbered paragraphs. Other relevant documents and evidence to support the case may also be attached.

Burden of Proof

The burden of proof that the appealed objection decision is inaccurate is on the appellant.

Representation of Parties

The appellant may appear in person or be represented by any other person being a legal practitioner, a registered tax practitioner, an accountant, or an auditor. The Commissioner General of MRA may be represented by any person duly authorized to do so.

Withdrawal of Appeal

An appeal may, at any stage during the proceedings, be settled outside of the Tribunal. In such case a request to the Tribunal must be filed and may be granted under such conditions as the Tribunal may impose on the parties. A settlement can be reached within **sixty (60) days** from the date of the Tribunal order and the parties are required to file a copy of the settlement agreement to the Tribunal. If no settlement agreement is reached within 60 days, the Tribunal will proceed to hear and resolve the matter.



Tribunal Procedures

The Tribunal will conduct hearings to hear appeals from taxpayers. The proceedings of the Tribunal are not open to the public. During the hearings, both the taxpayer and the MRA will have the opportunity to present their case. The Tribunal may also summon any person to attend a hearing and give evidence as a witness, including the production of any document, book record or item, where the Tribunal believes such evidence will assist in the determination of the matter. The Tribunal will then make its decision based on the evidence presented.

Decision of the Tribunal

The decision of the Revenue Appeals Tribunal is binding on both the taxpayer and the revenue authority. However, if they are not satisfied with the outcome, either party may appeal the decision to the High Court of Malawi, Revenue Division.