

Revenue Appeals Tribunal (RAT)

SERVICE CHARTER

We are an independent Government Agency established under the Revenue Appeals Tribunal Act, 2021 to hear and determine appeals against objection decisions of the Commissioner General of the Malawi Revenue Authority. This Service Charter sets out the way we conduct ourselves when dealing with you, your representative or other parties in the proceedings before us. It will help you understand the service and other standards you should expect from us. It also outlines our expectations in the interaction with our users.

1. When can you appeal to us?

You may only appeal to us if you disagree with an objection decision of the Commissioner General of the Malawi Revenue Authority.

2. What is our commitment?

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.

3. Your rights - what you can expect from us?

- **Respect and courtesy**

We will treat you with respect and courtesy.

- **A helpful, efficient and effective service**

We will deal with your appeal as quickly as we can.

We will help you to understand the Tribunal process and what you are required to do.

- **To be professional and act with integrity**

We will ensure that our members and staff possess the expertise needed to assist you, while upholding fairness, honesty, impartiality, and adhering to the highest moral and ethical standards in performing their duties.

- **To protect your information**

We will protect information we receive, obtain or hold about you and only share information when the law allows us to.

- **To accept that you can appoint a representative**

We will respect your wish to have someone represent you. To protect your privacy, we will only deal with them if we have received formal notification that they have been appointed to represent you. We will deal with them courteously and professionally.

- **To deal with appeals fairly and timely**

We will ensure fair hearing of the case within a reasonable time and that your appeal is dealt with in accordance with the Revenue Appeals Tribunal Act, 2021 and any other legal provision applicable to your case.

- **To give reasons for our decisions**

We will ensure that our decisions provide sufficient reasoning to allow you to understand the decision and further protect your rights.

4. Your Obligations – what we expect from you?

- **Respect our staff, members, visitors and tribunal premises**

The personal safety of our staff, members and all our visitors is of paramount importance to us and we expect you to treat all of them and our premises with the respect you would expect for yourself.

- **Respond to correspondence in good time**

Send us any information requested from you in good time and by the date stated in our correspondence. If you are unable to respond within the time limit or are unable to attend a hearing you must inform us immediately. This will enable us to ensure your case is referred to a panel and to consider if other arrangements should be made to enable your case to progress.

- **Help us to help you**

If you have a special need or require any special arrangements to be made to enable your case to progress, please inform us. This will allow us to make any adjustments necessary in good time and avoid unnecessary delay in your case.

- **Keep us informed**

If there is any change to be considered (absence from Malawi, ill-health, that may prevent you from appearing to a hearing, change of the position in relation to your case or change of your contact details), please let us know as soon as possible to ensure our records are up to date, changes are considered, and all correspondence is sent to the correct address.

- **Keep in touch with your representative**

If you have appointed a person to represent you before us we will correspond with him/her directly, so it is important that you keep in contact with your representative. It is also important to notify us if you change your representative or if you no longer have one as soon as possible.

- **Be prompt**

It is important that you attend hearings as required in good time and prepare in advance to enable your case to proceed.