

CHAPTER 37

CUSTOMS ORDINANCE

To make better provision for the management and regulation of customs.

16th September, 1909

ORDINANCE VII of 1909, as amended by Ordinance VII of 1911; Government Notices: 128 of 1911, 384 of 1927 and 532 of 1933; Ordinance XLVI of 1935; Government Notice 470 of 1935; Ordinance IV of 1938; Government Notice 162 of 1938; and Ordinance XL of 1940. Incorporating also ORDINANCES: VI of 1840, III of 1850 and IV of 1885.

This Ordinance was subsequently amended by Government Notices: 143 of 1952, 48 and 486 of 1957; Emergency Ordinance XIV of 1958; Ordinances: XVI of 1960, VI of 1961, XIII and XXV of 1962; Legal Notice 4 of 1963; Acts: XX and XXXI of 1963, and XXXIX of 1965; Legal Notices: 17 and 43 of 1966; Acts: IX and XXXIV of 1971, X of 1972, VI of 1973, XI, XLI and LVIII of 1974; Legal Notice 129 of 1974; Act XXXV of 1975; Legal Notice 148 of 1975; Act XXII of 1976; Legal Notice 152 of 1977; Acts: XIII of 1979, [XXX of 1980](#), [XIII of 1983](#), [XIX of 1985](#), [XXXV](#) and [XXXVI of 1989](#), [VIII of 1990](#), [VII of 1993](#), [XII of 2001](#), [XIII of 2005](#) and [XXXII of 200](#); Legal Notice [407 of 2007](#); Acts [XXII of 2011](#) and [V of 2012](#); Legal Notice [426 of 2012](#); and Acts [III of 2013](#), [XII of 2014](#), [XIII of 2015](#), [XV](#), [XXXVII of 2016](#), [XVI of 2017](#), [VII of 2018](#), [VII of 2019](#), [VIII of 2020](#), [XVIII of 2021](#), [VII of 2022](#) and [XII](#), [XXVII](#), and [XXXV of 2023](#), [XIII of 2024](#), [IX of 2025](#) and Act [III of 2026](#)

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FIRST SCHEDULE

SECOND SCHEDULE

THIRD SCHEDULE

Short title.

1. The short title of this Ordinance is the Customs Ordinance.

Interpretation.
S. 38 of Ord. VI of 1840 and s. 6 of Ord. III of 1850, incorporated.
Amended by:
XVI. 1960.3;
XXXIX. 1965.2;
XXXII. 2007.22;
XXII. 2011.5;
III. 2013.8;
XII. 2014.7;
VII.2018.7;
VII.2019.8.

2. In this Ordinance, unless the context otherwise requires -

"authorised and empowered" means an official that has an identity card issued by the Department of Customs and which shows the powers given to him by the Commissioner by virtue of the provisions of the laws of Malta and the European Union;

"breaking bulk" denotes any such alteration in the stowage of the vessel's cargo as would facilitate the unloading of any part thereof; the staving, destroying, or throwing overboard of any part of the cargo; or the opening of any cask or other package in which any part of the cargo may be contained;

"Commissioner for Tax and Customs" (hereinafter referred to as the "Commissioner") means the Commissioner for Tax and Customs, and includes any other person having an express or implied authority to act for the said Commissioner in carrying out the provisions of this Ordinance;

"computer" means any electronic device used for information storage or retrieval and includes a mobile phone or any other electronic means of information storage or retrieval;

"customs declaration" means the act by which a person indicates in the prescribed form and manner the desire to place goods according to a particular customs procedure;

"Customs official" means any official of the Department of Customs as authorised and empowered by the Commissioner, by virtue of the relevant legislation and includes any other person having an express or implied authority to act for the said Commissioner in carrying out the provisions of this Ordinance as authorised for this purpose by the applicable legislation;

"duty" means any duty charged by the Commissioner for Tax and Customs on imported goods and includes import duty, export duty, agricultural duty, anti-dumping duty, countervailing duty and excise duty;

"duty due" means all the duty due on the goods and includes both the duty which has been paid as well as the duty endangered;

"endangered duty" means the difference between all the duty due on the goods and the duty which has been paid on the same goods;

"goods" means any article or articles of merchandise;

"government warehouse" means any such warehouse provided by the Government for lodging goods therein for security of the duties due thereon;

"imported goods" or "goods imported into Malta" mean goods produced outside, and imported into or brought into, Malta and include goods produced in Malta, exported therefrom, and afterwards imported thereinto;

"importer" means any person having goods standing in his name on the books of the customs department;

"information in a non-legible form" means information that needs to be deciphered before being understood;

"master" or "master of a vessel" mean any person having the command

or charge of the vessel;

"place beyond the seas" means any place other than Malta;

"records" means any books, accounts, documents or other recorded information, including information in a computer or information in other non-legible form;

"tax" or "taxes" includes the value added tax;

"vessel" includes any open boat, open pontoon or other undecked vessel, as well as any decked vessel;

"warehouse" means any place in which goods liable to duties, entered to be warehoused, may be lodged, kept and secured.

2A. Every person is obliged to present to the Customs official a complete and correct declaration about his goods. Whosoever fails to abide by this obligation, commits an infringement of the law, as provided in this Ordinance and in other customs laws.

Complete and correct declaration.
Added by:
VII.2022.7.

PART I

PROVISIONS RELATING TO IN-COMING VESSELS

3. (1) No vessel arriving at Malta from any place beyond the seas, shall enter any port in Malta other than the Grand Harbour, Marsamxett Harbour or solely for the purpose of loading or unloading cargo or containers as defined in article 20 of the [Import Duties Act](#), Marsaxlokk Harbour, save with the permission of the Commissioner.

Harbours to be entered by vessels from any place beyond seas.
S.I of Ord. VI of 1840, incorporated.
Amended by:
XVI.1960.3;
XIII.1962.62;
XIII.1979.2;
XIII.1983.5;
XIX.1985.2;
XXXV. 1989.37;
L.N. 407 of 2007;
XXII. 2011.5;
XVIII.2021.7.
Cap. 337.

(2) If any such vessel enters any such other port, the master shall on conviction be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Penalty.

4. (1) It shall be lawful for the visiting Customs official to board any vessel arriving at Malta from any place beyond the seas, on the arrival of the vessel, or at any time thereafter; to stay on board until the vessel shall depart from Malta, or shall have completely discharged her cargo; to visit and inspect any part of the vessel, and to examine, mark, and secure any of the goods on board.

Right of visit of incoming vessels.
S. 3 of Ord. VI of 1840, incorporated.
Amended by:
XIII. 1979.3;
XIII. 1983.5;
XIX. 1985.3;
L.N. 407 of 2007.

(2) Whoever shall obstruct or attempt to obstruct the official in boarding the vessel, or in staying on board, or in visiting or inspecting any part of the vessel, or in examining, marking, or securing any of the goods on board, or in carrying out any of his duties concerning such vessel or goods; or whoever shall conceal any of such goods from the official, on

Penalty.

his inspecting any part of the vessel or examining any of such goods; or whoever shall obliterate or alter any mark made by the official on any of such goods; or whoever shall remove or render ineffectual, any fastening or other security with which the official may have secured any of such goods; or whoever shall fraudulently remove any of such goods which the official may have marked or secured, shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Leaving of berth
without permission.
S.4 of Ord. VI of
1840, incorporated.
Amended by:
XVI. 1960.3;
XIII. 1962.62.
Repealed by:
IX. 1971.6.
Added by:
XXXIV. 1971.2.
Amended by:
XIII. 1979.4;
XIII. 1983.5;
XIX. 1985.4.
L.N. 407 of 2007;
XXII. 2011.5.

5. (1) Saving any other permission of any authority which may be required under any other law, no vessel in any harbour in Malta shall leave her berth for whatever purpose except with the permission of the Commissioner for Tax and Customs:

Provided that the Commissioner may exempt from the requirement of such a permission either individual vessels, or, by means of a notice affixed to the notice-board of the department of customs and at such Police stations as the Commissioner may decide, any class or classes of vessels:

Provided further that the Commissioner may at any time withdraw, in respect of any individual vessel (even though belonging to an exempted class) or of any class or classes of vessels, any such exemption granted as aforesaid.

(2) If the master of the vessel, or his representative, shall contravene, or allow or permit to be contravened, the provisions of this article, he shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

PART II

REPORT OF CARGO

Master to report
within 24 hours
after arrival.
Amended by:
XL. 1940.5;
XVI. 1960.3;
XIII. 1962.62;
L.N. 4 of 1963;
XIII. 1979.5;
XIII. 1983.5;
XIX. 1985.5;
XXXII. 2007.24;
L.N. 407 of 2007;
XXII. 2011.5;
Amended by:
XVI. 2017.7;
VII. 2018.8;
XVIII. 2021.8.

6. (1) (a) Without prejudice to any other obligation under any other law, the master of every vessel, whether laden or in ballast, shall inform the port authority about the vessel not later than the moment the vessel enters Maltese territorial seas.

(b) Without prejudice to any other obligation under any other law, the master of every vessel with goods, shall inform the port authority about such ladened goods to the port authority not later than the moment the vessel enters Maltese territorial seas. This obligation shall not apply when the goods have already been declared to the Commissioner.

(c) Without prejudice to any other obligation under any other law, the master of every vessel, whether laden or in ballast, shall make due report of such vessel to the Commissioner, as the Minister may by regulations prescribe, not later than the moment that the vessel berths, moors or anchors in Maltese territorial waters. This obligation shall not apply when the vessel has already made due report to the port authority electronically. Information given under paragraph (a) or (b) does not fulfil the obligation to make a due report under this paragraph.

- (2) The provisions of sub-article (1) shall not apply to any vessel that enters Maltese territorial waters solely to receive orders or take on board stores for use of such vessel or when passing through territorial waters; but if any such vessel does not depart within forty-eight hours after her arrival, the master shall make due report of such vessel and of her cargo.
- Vessels calling at Malta solely to receive orders, to coal or to take on board stores.
Substituted by:
XVI. 2017.7.
- (3) At the time of making report, the master shall answer all such questions relating to the ship, cargo, crew and voyage as shall be put to him by the Commissioner or by the port authority or by other proper officer.
- Master to answer questions.
Amended by:
XVI. 2017.7.
- (4) If the master fails to make due report, or if he shall present such a report and the same is inaccurate in any material particular, or if he refuses to answer or does not answer truly any question put to him as aforesaid, he shall on conviction be liable to a fine (*multa*) of not less than two hundred and fifty euro (€250) but not exceeding two thousand five hundred euro (€2,500).
- Penalty for failure to report.
- (5) All goods falsely described either in the report or in the bill of lading shall be forfeited.
- Goods falsely described to be forfeited.
- (6) All goods not duly reported may be detained by any Customs official until so reported, or until the omission is explained to the satisfaction of the Minister responsible for customs, and may in the meantime be removed to a government warehouse.
- Goods not duly reported may be detained.
- (7) Without prejudice to any other obligation under any other law, the provisions of this article apply also *mutatis mutandis* to any aircraft entering the airspace of Malta and the pilot of that aircraft has the same duties towards the airport authority as the master of a ship has towards the port authority, as provided for in this article, and on conviction is liable to the same fine (*multa*) if he is found guilty of non-fulfilment of these obligations.
- (8) In this article, the word "aircraft" means any aircraft flying, or intended by the operator to fly, for the purpose of aerial work.
- 6A. Without prejudice to any obligation under any other law, any person who comes into possession of declarable items which have not been declared and which have been found in Maltese territorial waters, shall immediately make due report of such items to the port authorities or to the Commissioner, and failing this will be liable on conviction to the punishment provided for in article 6(4).
- Possession of declarable items which have not been declared.
Added by:
XVI. 2017.8.
7. (1) No such goods shall be landed except with the authority of the Commissioner and in the presence of a Customs official, and that such goods shall not be unshipped or landed except in accordance with the provisions of this Ordinance or of any other law in force for the time being, respecting the unshipping, transshipping and landing of goods, and that such goods shall be landed at and deposited in such places as the Minister responsible for customs may from time to time, by regulations under this Ordinance, approve, there to remain until due entry of such goods, and that until due delivery thereof from such place, the same shall, for the purposes of this Ordinance, be deemed to be on board the importing vessel:
- Landing of goods from ships.
Amended by:
XL. 1940.5;
XVI. 1960.3;
XIII. 1962.62;
L.N. 4 of 1963;
XXXIX. 1965.3;
XI. 1974.2;
XIII. 1979.6;
XIII. 1983.5;
XIX. 1985.6;
XII. 2001.2;
XXXII. 2007.25;
XXII. 2011.5.

Provided that the deposit, custody and delivery of goods so landed shall be conducted in accordance with any regulations which may, from time to time, be made by the Minister responsible for customs under this Ordinance.

(2) Where any goods have been discharged from the importing ship in accordance with the provisions of this Ordinance but are either (a) not landed at and deposited in such places approved as aforesaid, or (b) being goods intended for transshipment are not placed on board the exporting ship and are not accounted for to the satisfaction of the Commissioner, or (c) having been landed at and deposited in such places approved as aforesaid are not cleared therefrom in accordance with the provisions of this Ordinance or are not produced at the request of the proper customs official, then, in any of these cases, the person having the custody of the goods, shall, without prejudice to any penalty to which he may be liable under this Ordinance or any other law, be liable for the payment of the full duty on such goods.

(3) The Commissioner shall have the right to withhold the despatch or release of any goods from the place of landing until such time as the master of the importing vessel or the agent of the owner of such vessel in Malta makes a report of the goods landed or to be landed.

8. If any vessel arriving at Malta from any place beyond the seas, shall have broken bulk before her arrival in Malta, but within four leagues off the coast thereof, the master shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Penalty for
breaking bulk
before ship's
arrival.
*S. 10 of Ord. VI of
1840, incorporated.
Amended by:
XIII. 1979.7;
XIII. 1983.5;
XIX. 1985.7;
L.N. 407 of 2007.*

Goods loaded in
containers.
*Added by:
XIX. 1985.8.
Amended by:
XII. 2001.3;
XXII. 2011.5.*

8A. (1) Any container loaded with goods discharged from any vessel shall immediately on landing be secured with seals and fastenings to be affixed by or under the instructions and supervision of the Commissioner.

(2) No container loaded with goods shall be laden on to any vessel unless it is previously secured with seals and fastenings to be affixed on the instructions and under the supervision of the Commissioner at such place or places as he may determine.

(3) Where in the opinion of the Commissioner such seals and fastenings cannot be conveniently affixed, the provisions of sub-articles (1) and (2) shall not apply.

(4) The Commissioner may direct that any container secured with seals and fastenings affixed on his instructions and under his supervision as aforesaid shall be under Customs escort during every transportation from one place to another, but such escort shall in all cases be compulsory where any container is not so secured.

(5) (a) No person shall remove, alter, break or destroy, or attempt or cause or permit to be removed, altered, broken or destroyed, any seals or fastenings affixed on any container except in the presence and under the instructions of the Commissioner, and on presentation, as required by the provisions of this Ordinance, to the Commissioner, of the goods manifest of such container or of the appropriate bill or bills of entry in respect of

the goods loaded therein, as the case may be, duly signed by the Commissioner:

Provided that the Commissioner may authorise the importer or his agent to break any seals or fastenings affixed on any container after such container has been released by Customs:

Provided further that the Commissioner shall retain the right and power to carry out before, during or after the unstuffing of the goods carried in such a container, such inspections and controls as he may deem necessary and to impose such conditions, including the resealing of such container and the production of the relative Customs importation documents, to ensure that the unstuffing of the container is carried out under the Commissioner's authority or control.

(b) No container loaded with goods shall be unstuffed at any address other than that indicated in writing, by the importer or his agent, to the Commissioner before the container is duly despatched or released from the place of landing.

(6) (a) Notwithstanding the provisions of sub-article (5), the Commissioner may, at any time remove or break any seal or fastening affixed on any container and open that container, in the presence of an officer of the Police not below the rank of Inspector, and the provisions of article 69A shall apply to any such removal, breaking or examination.

(b) Upon the removal or breaking of any seals or fastenings and the opening of any container in accordance with the provisions of this sub-article, the Commissioner shall make a report of such removal, breaking and opening and the circumstances thereof, and shall, where appropriate, close the container and secure it by affixing thereon seals and fastenings. The report shall be countersigned by the officer of the Police in whose presence the removal, breaking or opening has occurred.

(c) Whenever such seals and fastenings affixed on a container are removed, or a container is opened by the Commissioner in accordance with the provisions of this sub-article but not in the presence of the consignee of the container or his agent, the report referred to in this sub-article shall within ten days from such event be transmitted to that consignee, if known, either by delivering the same to him personally, or by letter addressed to him and transmitted by registered post to, or delivered at, his last known place of abode or business in Malta.

8B. (1) A container loaded with goods imported by two or more persons shall be unloaded for the immediate placing of those goods in a warehouse, place of security or landing place approved or appointed under the provisions of this Ordinance, and the person who is the consignee of that container shall before commencing or causing or permitting the unloading of goods from the container, deliver to the Commissioner the goods manifest of the container in the form or forms as the Minister responsible for customs may by regulations prescribe, giving the particulars indicated in such form or forms or required thereby; and such goods manifest shall be delivered before any seals and fastenings affixed on such container are removed, altered, broken or destroyed.

(2) Where any person delivers to the Commissioner any goods manifest and the same is inaccurate in any material particular, he shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro

Groupage
containers.
Added by:
XIX.1985.8.
Amended by:
XII. 2001.4;
L.N. 407 of 2007;
XXII. 2011.5.

and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

(3) All goods falsely described in the goods manifest shall be forfeited.

(4) All goods which are not duly declared in the goods manifest may be detained by a Customs official until so declared, and until the omission is explained to the satisfaction of the Minister responsible for customs, and may in the meantime be removed to a government warehouse.

(5) (a) Notwithstanding any authority or permission which the Commissioner may have given to the consignee of any imported goods allowing such consignee to deliver any imported goods to the respective importer or to the agent of such importer, the Commissioner shall have the right to impose at any time such conditions relating to the delivery, loading or carriage of such goods and to carry out such inspections and controls and to take such other action as he deems necessary for the purpose of ensuring that no such imported goods have been or will be abusively removed from any approved or appointed warehouse, place of security, landing place or means of transport.

(b) Any person who fails to comply with such conditions, or who refuses to allow or obstructs such inspections or controls, imposed by the Commissioner as provided in paragraph (a) of this sub-article, shall in addition to any punishment to which he may be liable under this or any other law, be liable, to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Illegal breaking of seals and unstuffing of containers.

Added by:

XIX. 1985.8.

Amended by:

XXXV. 1989.37;

XII. 2001.5;

L.N. 407 of 2007;

XII.2023.7.

8C. (1) Any person who removes, alters, breaks or destroys or attempts or causes or permits to be removed, altered, broken or destroyed any seal or fastening affixed on any container or unstuffs any container, except in accordance with the provisions of article 8A(5) or (6) shall in addition to any other punishment to which he may be liable under this or any other law, be liable, to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

(2) For the purposes of this article and of articles 8A, 8B and 8D the word "container" means the same as the meaning assigned to it in article 20 of the [Import Duties Act](#), and also includes a commercial road vehicle as therein defined.

Cap. 337.

Examination of a container which is declared to be empty.

Added by:

XII.2023.8.

8D. Notwithstanding any provision of this Ordinance, the Commissioner or an official may, when he deems it appropriate, examine a container that was declared to be empty.

PART III

ENTRY, UNSHIPPING, LANDING, EXAMINATION,
WAREHOUSING AND CUSTODY OF GOODS

9. (1) No goods shall be discharged into lighters or carried from the importing vessel to any wharf or other place, except under such regulations and instructions as the Minister responsible for customs may, from time to time, make or prescribe; nor shall they be so discharged or carried on Saturdays, Sundays or public holidays, or, on other days, except between the hours of six in the morning and six in the afternoon from the 1st April until the 30th September inclusive, and between the hours of seven in the morning and five in the afternoon from the 1st October until the 31st March inclusive, unless the special permission in writing of the Commissioner is first obtained.

Time of landing of goods.

Amended by:

XVI. 1960.3;

L.N. 4 of 1963;

XI. 1974.3;

XIII. 1979.8;

XXII. 2011.5.

(2) If any goods are unshipped contrary hereto, the same together with the boat or other means employed in removing such goods, shall be forfeited.

10. (1) Except with the special permission of the Commissioner, no goods shall be landed or put on shore on Saturdays, Sundays or public holidays, or before seven in the morning or after five in the afternoon.

Landing of goods on certain days.

Amended by:

XVI. 1960.3;

XI. 1974.4;

XIII. 1979.9;

XXII. 2011.5.

(2) If any goods are landed contrary hereto, the same together with the boat or other means employed in removing such goods, shall be forfeited.

11. (1) No goods, except those unladen under article 7, shall be unladen from any vessel without the previous permission of the Commissioner for the landing of the same; and no goods shall be landed except at a place duly appointed for the purpose and expressed in such permit.

Permits for landing of goods.

Amended by:

XVI. 1960.3;

XIII. 1979.10;

XXII. 2011.5.

(2) All goods unladen or landed without such permit, or in contravention of the terms of such permit, shall be forfeited.

12. Subject to the provisions of article 7, the importer of any goods or his agent, shall, before unshipment thereof, make perfect entry of such goods by delivering to the Commissioner an entry thereof in such form or forms as the Minister responsible for customs may by regulations prescribe; and for such bill of entry the Commissioner shall issue a release document made in such form and manner as the Minister responsible for customs may by regulations prescribe, which, when signed or otherwise duly certified by the Commissioner, shall be transmitted to the proper official and be his warrant for the examination and subsequent delivery, or, as the case may be, the due warehousing of such goods.

Delivery of bill of entry for imported goods.

Amended by:

XVI. 1960.3;

L.N. 4 of 1963;

XIX. 1985.9;

VII. 1993.2;

XXII. 2011.5.

13. (1) The importer of any goods, or his agent, if unable, for want of full information, to make a perfect entry of such goods, on making and subscribing a declaration to that effect, before the Commissioner, may make an entry in respect of the packages or parcels of such goods, by bill of sight, in such form or forms as the Minister responsible for customs may by regulations prescribe, and containing the several particulars required in such form or forms.

Entry by bill of sight.

Amended by:

XVI. 1960.3;

L.N. 4 of 1963;

XIX. 1985.10;

XXII. 2011.5.

Warrant for landing.

Before delivery of goods imported to make perfect entry.

Goods entered by bill of sight not to be delivered unless duty is paid or deposited.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

Mode of levying duty on goods delivered by bill of sight.
Added by:
XIX. 1985.11.
Amended by:
XXXV 1989.37.
Cap. 337.

Goods entered for warehouse may upon further entry be delivered for local use or for exportation.

Commissioner may require any number of copies of bill of entry.
Amended by:
XVI. 1960.3;
XIII. 1979.11;
XIII. 1983.5;
XIX. 1985.12;
VII. 1993.3;
L.N. 407 of 2007;
XXII. 2011.5.

(2) Such entry on being delivered to the Commissioner and signed by him, shall be the warrant for provisionally landing such goods to be examined by such importer or his agent in presence of the proper officials; and the importer or his agent shall, within three days or such further time as the Commissioner may allow after the landing thereof and before the same are delivered, make full and perfect entry thereof by endorsing upon such bill of sight such particulars of such goods as are herein required on making perfect entry of goods, whether for payment of duty, or for warehousing or for delivery free of duty, as the case may be, and to such endorsement he shall affix the date thereof, together with his signature and place of abode; and such endorsement when countersigned by the Commissioner shall be taken as the perfect entry for such goods.

14. Where an entry for the landing and examination of goods for delivery on payment of duty is made by bill of sight, such goods shall not be delivered until perfect entry thereof shall have been made and the duties due thereon paid, unless the importer or his agent shall have deposited with the Commissioner a sum of money sufficient in amount to cover the duties payable thereon; and if the sum deposited on a bill of sight is not equal in amount to the duties payable upon all the goods contained in any single package landed or examined thereby, no part shall be delivered until a perfect entry is made, and the duties are paid or deposited for the whole of the goods contained in such package.

14A. Notwithstanding the provisions of articles 13 and 14, whenever goods are delivered by bill of sight the amount of duty levied when making the perfect entry shall, without prejudice to any right of remittance of duty in accordance with article 20 of the [Import Duties Act](#), be calculated on the quantity of the goods shown on the relative invoice or on the quantity of the goods endorsed on such bill of sight by a Customs official and countersigned by the importer or his agent, whichever quantity shall be the greater.

15. If, after any goods have been duly entered and landed to be warehoused, though not actually deposited in the warehouse, the importer shall further duly enter the same or any part thereof for use in Malta or for exportation, the same may be delivered and taken for use in Malta or exportation, as the case may be.

16. (1) Upon the entry of any goods, the importer, his agent, or the consignee of the vessel, as the case may be, shall deliver as many copies of the entry thereof as the Commissioner may require, in which copies all sums and numbers may be expressed in figures.

(2) The importer or his agent shall produce to the Commissioner, if required by him, the original invoices, bills of lading and such other documents relating to the goods as may be deemed sufficient or necessary for verifying any statement or information appearing on the bill of entry relating to such goods.

(3) If such importer or agent refuses to produce such invoices, bills of lading or any such other documents, or wilfully produces any invoice, bill of lading or document relating to the goods, which is false in any particular, such importer or agent shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

17. If any prohibited goods or other things, or goods or other things subject to duty, are found concealed in any way, or packed in any package or parcel to deceive the customs officials, such package or parcel, and all the contents thereof shall be forfeited; and if any goods are taken or delivered out of any ship or out of any warehouse, not having been duly entered, the same shall be forfeited:

Goods concealed in packages or delivered without entry shall be forfeited.
Amended by:
L.N. 4 of 1963;
XIII. 1979.12;
XXXII. 2007.23.

Provided always that no entry shall be required in respect of the baggage of passengers, which may be examined, landed and delivered, under such regulations as the Minister responsible for customs may direct, but if any prohibited or uncustomed goods shall be found concealed therein, either before or after landing, the same shall be forfeited together with everything packed therewith.

Passengers' baggage.

17A. (1) If any goods, including passengers' baggage, which are brought to any place where passengers' baggage is examined by Customs are not cleared forthwith from, or otherwise declared to, Customs, the same shall be forfeited and shall be disposed of as the Minister responsible for customs may direct.

Unclaimed goods and baggage.
Added by:
XIX. 1985.13.

(2) The provisions of the preceding sub-article shall not apply to goods or baggage which were intended for another destination and were brought to Malta in error, and to goods or baggage which arrive in Malta unaccompanied by the person for whose use they are intended:

Provided that in any such case the carrier or his agent shall, if so required by the Commissioner, certify in writing the facts of the case:

Provided further that when such goods or baggage remain unclaimed for a period of eight days from the date of their arrival in Malta they shall be forfeited and shall be disposed of as the Minister responsible for customs may direct.

18. If any person shall import or cause to be imported any package containing goods not corresponding with the entry thereof, or shall, directly or indirectly, import or cause to be imported or entered any package of goods as of one denomination which shall afterwards be discovered, either before or after delivery thereof, to contain other goods, or goods subject to a higher rate or other amount of duty than those of the denomination by which such package or the goods in such package were entered, such person shall be liable for every such offence to a fine (*multa*) equivalent to three times the amount of duty payable on the goods contained in such package or five hundred and eighty-two euro and thirty-four cents (€582.34), whichever is the greater, so however that one third of the said amount shall be considered as a civil debt owed and payable to the Department of Customs, and such package and the goods therein shall be forfeited.

Penalty on fraudulent import entries and concealments.
Amended by:
XIII. 1979.13;
XIII. 1983.5;
XIII. 2005.13;
L.N. 407 of 2007.

Goods not entered within twenty-one days may be conveyed to government warehouse.
Amended by:
XL.1940.5;
XVI. 1960.3;
VI. 1973.2;
XIX. 1985.14;
XXII. 2011.5. Small packages and parcels of goods may be deposited in government warehouse.

19. (1) If the importer of any goods does not, within twenty-one working days after the arrival of the vessel importing the same, make perfect entry or entry by bill of sight of such goods, or, having made such entry, does not land such goods within such twenty-one days, or within such further time as the Commissioner may direct, any Customs official may convey such goods to a government warehouse; and whenever the cargo of any vessel shall have been discharged within such twenty-one days or such further time, with the exception only of a small quantity of goods, any such official may forthwith deposit such remaining goods in any government warehouse, and may also, at any time after the arrival of such vessel, remove any small packages or parcels of goods therefrom and deposit them in any such warehouse, there to remain for due entry during the remainder of such twenty-one days or further time, except as hereinafter mentioned.

(2) Where any goods are landed but are not cleared from any wharf, quay, shed or other place of landing within three months from the date of the arrival of the importing vessel, then, notwithstanding any other provision of law, such goods shall be deemed, at the expiration of the said period, to be deposited in a government warehouse and shall then be liable to be disposed of as provided by article 20.

(3) If the importer of any goods deposited in a warehouse appointed by virtue of the provisions of article 27(1) other than a warehouse appointed exclusively for the deposit of goods belonging to a specified person, does not within the period of fifteen days from such deposit withdraw the same, any Customs official may remove such goods and convey them to a government warehouse at the expense of such importer.

(4) If at the expiration of the period of fifteen days mentioned in sub-article (3), such goods are not withdrawn and are not so deposited, they shall for the purpose of the payment of store-rent fixed by regulations under this Ordinance, be deemed to have been deposited in a government warehouse on the expiration of the said period.

Sale of goods if uncleared within three months.
Amended by:
XVI. 1960.3;
XIX.1985.15;
XXII. 2011.5.

20. (1) If any goods so deposited in a government warehouse being of a perishable nature, are not cleared forthwith, or, not being of a perishable nature, are not cleared within three months after such deposit, or within such further period as the Commissioner may direct, and all charges of removal, freight and warehouse are not paid, such goods may be sold, and the produce thereof shall be applied to the discharge of -

- (a) any expense incurred in connection with the sale;
- (b) the duty leviable on such goods as are sold to be entered for home use or consumption;
- (c) any store-rent due to the Government;
- (d) the expense of removal of the goods to the government warehouse;
- (e) the landing and other charges; and
- (f) the freight.

Payment of items to be effected in order of priority.

(2) Payment of the items listed in sub-article (1)(a) to (f) shall be effected in the same order of priority therein set out so that each item will be paid in preference to the next following item even if the proceeds are not sufficient for the payment of one or more of the items.

(3) Where, however, the goods cannot be sold for a sufficient sum to discharge the debts due in sub-article (1)(a), (b), (c) and (d) the property of such goods shall vest in the Government by way of settlement of those debts and shall be disposed of as the Minister responsible for customs may direct.

(4) The overplus, if any, after discharging the debts set out in sub-article (1)(a) to (f) shall be paid to the proprietor of the goods on his application for the same.

21. A Customs official, having the custody of any goods which have come into his hands under this Ordinance, may refuse delivery thereof from the government warehouse or other place of deposit, until proof is given to his satisfaction that the freight due upon such goods has been paid.

Lien for freight payable before delivery of goods from government warehouse.

22. (1) No goods of a combustible or inflammable nature, or which in the opinion of the Commissioner are otherwise objectionable, shall be brought into or deposited in a government warehouse except with the express sanction in writing of the Commissioner.

Goods of a combustible or inflammable nature or otherwise objectionable not to be deposited in government warehouse.
Amended by:
XL. 1940.5;
XVI. 1960.3;
XXII. 2011.5.

(2) If any such goods are landed by the officials of customs under the provisions of this Ordinance, the same may be deposited in any other available place that such officials may deem fit, and whilst so deposited the same shall be deemed to be in a government warehouse, and be liable to be dealt with, at the expiration of fourteen days, in the same manner as goods of a perishable nature actually deposited in a government warehouse, unless duly cleared or warehoused in some approved warehouse in the meantime; and such goods shall be charged with such expenses for securing, watching and guarding the same until sold, cleared or warehoused, as aforesaid, as the Commissioner shall see fit.

22A. (1) Where any goods are brought into or deposited in a government warehouse and subsequently show signs of deterioration, or may in the opinion of the Commissioner cause damage to other goods or to the building, the Commissioner may order that the same be withdrawn therefrom against payment of duty and all charges due, within such period as may be fixed by him, and if such goods are not withdrawn within that period then the goods shall be destroyed at the expense of their proprietor.

Goods showing signs of deterioration.
Added by:
XIX. 1985.16.
Amended by:
XXXII. 2007.23;
XXII. 2011.5.

(2) The provisions of sub-article (1) shall apply also to goods which are regularly warehoused notwithstanding any unexpired period of such warehousing.

23. (1) Whenever any goods shall remain on board any importing vessel beyond the period of twenty-one days after the arrival of such vessel, or beyond such further period as the Commissioner may allow, such vessel shall be detained by the Commissioner until all expenses of watching or guarding such goods beyond twenty-one days or such further time, if any, allowed, as aforesaid, not exceeding fifty-eight cents (0.58) *per diem*, and of removing the goods, or any of them, to the government warehouse, in case the officials shall so remove them, are paid.

If goods remain on board importing ship beyond twenty-one days, such ship may be detained for expenses. *Amended by:* *XL.1940.5;*
XVI. 1960.3;
L.N. 407 of 2007;
XXII. 2011.5.

(2) The like charge *per diem* shall be made in respect of any derelict or other vessel coming, driven or brought into Malta, under legal process, by stress of weather or for safety, when it is necessary to station any Customs official in charge, either on board thereof or otherwise, for the

protection of the revenue, so long as the official shall so remain.

Unshipping, carrying, etc., of goods to be done by or at the expense of the importer.

24. Save as otherwise expressly provided in any other law, the unshipping, carrying and landing of all goods, and bringing them to the proper place for examination and weighing, putting them into the scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until duly delivered, shall be performed by or at the expense of the importer.

Weighing and measuring of goods.
S. 19 of Ord. VI of 1840, incorporated.
Substituted by:
XIII. 1962.62.
Amended by:
XXXII. 2007.23,
26;
XXII. 2011.5.

25. The weighing and measuring of dutiable goods for the purpose of levying the duty thereon or of duty-free goods where the importer so requires prior to withdrawal from any shed or warehouse shall be carried out by a customs weigher or by any person appointed by the Commissioner for the purpose, at the expense of the importer, under the supervision of a Customs official.

Penalty.
S. 20 of Ord. VI of 1840, incorporated.
Amended by:
XIII. 1979.14;
XIII. 1983.5;
XIX. 1985.17;
XXXII. 2007.23,
27;
L.N. 407 of 2007.

26. If the licensed weigher or measurer, or any other person employed by the Government to weigh or measure such goods, or to superintend the weighing or measuring thereof, shall defraud or attempt to defraud the Government of any part of any duty payable thereon, such weigher or measurer, or such other person shall be deprived of his licence or employment, and shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37); and if he shall so defraud or attempt to defraud at the instance of the importer, such goods shall be forfeited:

Provided that if such person is a Government employee the said loss of employment shall only be incurred following disciplinary proceedings taken in terms of any disciplinary regulations applicable to such employees.

Approval of appointment of warehouses.
Amended by:
VII.1911.1,2;
L.N. 4 of 1963;
XIX. 1985.18;
XXXII. 2007.23.

27. (1) Independently of any other law, it shall be lawful for the Minister responsible for customs to approve or appoint warehouses or places of security within Malta, for the warehousing of dutiable goods without payment of duty on the first entry thereof; and to direct with what sureties and to what amount security shall be required in respect of any warehouse so approved or appointed as aforesaid, or in respect of any goods deposited therein or for the security of the duties thereon; and what description of goods, and on what conditions such goods shall be allowed to be warehoused therein and to cancel the appointment of any such warehouse.

(2) Where any goods are deposited in any place approved or appointed as aforesaid but are not produced at the request of a Customs official, then the person having the custody of the goods shall, in addition to the payment of store-rent and other charges, if any, in respect of those goods and to any penalty to which he may be liable under the provisions of this Ordinance or of any other law, be liable for the payment of duty due on such goods.

For the purposes of this sub-article any store-rent due shall be calculated up to the date of such request.

(3) It shall also be lawful for the Minister responsible for customs, in the case of any goods as aforesaid warehoused in government warehouses, to fix and vary, by regulations under this Ordinance, the rates chargeable for store-rent as well as, in the case of goods lost or destroyed by unavoidable accident in the warehouse, or of goods warehoused on account of any public department, to remit or return, the store-rent due or paid thereon.

(4) The powers vested in the Minister responsible for customs, under the provisions of the preceding sub-articles may, in like manner, be exercised with respect to imported free goods, in so far as such provisions may be applicable thereto.

28. (1) Upon the entry and landing of any dutiable goods to be warehoused, or within such period as the Commissioner may direct with respect to the same or any of them, the proper Customs official shall, before such goods are warehoused, take an account of the same, and shall enter in a book kept for that purpose, the name of the importing vessel and of the person in whose name they are entered, the marks, numbers and general description of the goods, and the warehouse or place in the warehouse in which the same are to be deposited:

Proper Customs official to take account of goods for warehouse.
Amended by:
XVI. 1960.3;
XIII. 1979.15;
XXII. 2011.5.

Provided that, where any such goods are entered to be warehoused for exportation or transshipment only, there shall be taken the number and description only of the packages and marks of all such goods entered to be warehoused for exportation or transshipment only, unless the Commissioner directs that a full examination be made; and when the same are so deposited with the authority of such official, he shall certify that the entry and warehousing of such goods are complete, and such goods shall from that time be considered goods duly warehoused.

(2) If any such goods are delivered, withheld or removed from the proper place of examination before the same have been examined and certified by such official, such goods shall be deemed to be goods not duly entered or warehoused and shall be forfeited.

29. If any goods warehoused or entered to be warehoused, or entered to be delivered from the warehouse, are lost or destroyed by unavoidable accident, either on ship board, or in removing, landing, or receiving into the warehouse, or in the warehouse, the Commissioner may remit or return the duties due or paid thereon.

Commissioner may remit duties on warehoused goods lost or destroyed.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

PART IV

WAREHOUSING OF ARMS, AMMUNITION, EXPLOSIVE SUBSTANCES, ETC.

30. (1) Arms, ammunition, or other utensils of war, not required for the Armed Forces of Malta, which shall be imported into Malta, shall be deposited in bond on the importation thereof and shall not be released from bond (either for exportation, or for use within Malta), without a permit from the Minister responsible for customs.

Importation and exportation of arms, ammunition, or other utensils of war.
S. 30 of Ord.VI of 1840, incorporated.
Amended by:
L.N. 4 of 1963;
L.N.148 of 1975.

Penalty.	(2) Arms, ammunition, or other utensils of war which are imported or which it may be attempted to import against the provisions of this article, shall be forfeited.
Power of Minister responsible for customs.	(3) Nevertheless it shall be competent to the Minister responsible for customs to prohibit or regulate the importation into Malta, and the exportation therefrom, of arms, ammunition, or other utensils of war, not required for the Armed Forces of Malta.
Provisions relating to arms, ammunition, etc., may be made applicable to explosive substances. <i>S. 1 of Ord. IV of 1885, incorporated.</i> <i>Amended by:</i> <i>L.N. 4 of 1963.</i>	31. It shall also be competent to the Minister responsible for customs to order, by notice in the Government Gazette, that the provisions of the last preceding article be made applicable also to explosive substances which, in the opinion of the Minister responsible for customs, are of such a dangerous nature as to render such order necessary for public safety.*
Forfeiture of explosive substances not duly declared. <i>S. 2 of Ord. IV of 1885, incorporated.</i> <i>Amended by:</i> <i>L.N. 4 of 1963.</i>	32. (1) When any parcel of goods landed from a vessel arriving in Malta from any place beyond the seas, shall be found to contain any explosive substance, in reference to which the Minister responsible for customs shall have exercised the power vested in him under the last preceding article, and the existence of which in such parcel shall not have been expressly declared in the report mentioned in article 6 such substance together with any other goods contained in the said parcel or forming part thereof, shall be forfeited, even though the omission of the aforesaid declaration was due to the fact that the master, at the time of the presentation of the said report, was not aware of the existence of such explosive substance in the parcel aforesaid. (2) Such forfeiture shall take place <i>ipso jure</i> , without the necessity of any judicial procedure.
Forfeiture not to exempt master from payment of fine. <i>S. 3 of Ord IV of 1885, incorporated.</i>	33. Any forfeiture under the provisions contained in the last preceding article, shall not operate so as to exempt the master from the payment of the fine mentioned in article 6, when applicable according to the provisions of the said article.

PART V

OPERATIONS ON AND DISPOSAL OF WAREHOUSED GOODS

Goods in warehouse may be sorted, repacked, etc. <i>Amended by:</i> <i>XVI.1960.3;</i> <i>VI. 1961.2;</i> <i>L.N. 4 of 1963;</i> <i>XXII. 2011.5.</i>	34. (1) With the sanction of the Commissioner and after such notice given by the respective importers or owners, at such times and under such regulations as may, from time to time, be made by the Minister responsible for customs under this Ordinance, it shall be lawful in any government or other warehouse to bulk, sort, separate, lot or repack any goods warehoused in such warehouse and to make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof; and also to draw off wine or spirits into bottles or flasks of such size, as the Commissioner may see fit, for consumption in Malta or for exportation; and also to fill up any casks of wine or spirits from any other
Wine or spirits may be bottled and samples taken.	

*See the Explosives Ordinance (Chapter 33).

casks of the same respectively secured in the same warehouse; and also to take such samples of goods as may be allowed by the Commissioner with or without entry, and with or without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity; and the duty on the surplus, if any, remaining after any operation upon such goods as may be delivered for use in Malta, shall be immediately paid, and such surplus shall thereupon be delivered for use in Malta.

(2) After such goods have been so separated or repacked, the Commissioner may, at the request of the importer or owner of such goods, cause or permit any refuse, damage or surplus goods occasioned by such separation or repacking, or, at the like request, any goods which may not be worth the duty, to be destroyed, and may remit the duty payable thereon.

After repacking damaged parts may be destroyed.

(3) The Minister responsible for customs may, subject to the giving of such security and on such conditions as he may by order prescribe, permit the manufacture, processing or assembly of any goods in any warehouse or place of security approved or appointed under article 27(1).

Manufacture, processing or assembly of goods in bonded warehouses.

35. (1) All dutiable goods warehoused in any government or other warehouse shall be cleared, either for use in Malta or for exportation, at the expiration of one year from the day on which the same were warehoused, unless the owner of such goods is desirous of rewarehousing the same; in which case the goods shall be examined by the proper official and, on their quantities being ascertained, a fresh account in respect of such goods shall be opened, the old account being closed:

Clearance or rewarehousing after one year.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
XXXIX. 1965.4;
XXXIV. 1971.3;
XIX. 1985.19;
XXII. 2011.5.

Provided that where the goods are warehoused in a government warehouse, rewarehousing may only take place subject to the rent due being first paid and subject to permission being granted by the Commissioner:

Provided further that if the owner of the goods desires to rewarehouse the same according to the account taken at the landing thereof, without re-examination, such re-examination may be dispensed with if the Commissioner is satisfied that the same are still in the warehouse, that the packages are entire, and that there is no reason to suspect that there is any undue deficiency.

(2) If any goods warehoused as aforesaid in a government warehouse are not duly cleared, exported or rewarehoused at the expiration of one year from the previous entry and warehousing thereof, or within such further period as shall be permitted by the Commissioner, the same, if worth the duty, shall after one month's notice to be given to the owner, if known and resident in Malta, or his agent, if any, or to be published in the Government Gazette and in one or more newspapers, giving the marks, numbers, importing vessel and importer's name, if known, be sold by public auction or in any other manner as the Minister responsible for customs may direct, provided that, if the sale is to be made by public auction, the auctioneer shall, in each particular case, be appointed by the said Minister, and the proceeds thereof shall be applied to the payment of the duties, warehouse rent and charges, and the surplus, if any, shall be paid to the owner of such goods, if known; but if such owner cannot be found, such surplus shall be carried to the account of Government, to abide the claim of such owner on his appearing and making good his

Goods in warehouse not cleared or warehoused, to be sold after one year.

Disposal of proceeds.

Goods not worth the duty shall be disposed of.

claim thereto, if such claim is made within one year from the date of sale.

(3) If such goods are not worth the duty, then the same, after one month's notice as aforesaid, shall be disposed of as the Minister responsible for customs may direct.

PART VI

TRANSFER OF GOODS IN BOND

Sale or pledge of goods in bond. *S. 36 of Ord. VI of 1840, incorporated. Amended by: XVI. 1960.3; XXII. 2011.5.*

36. (1) A sale or pledge of goods in bond, by the person or persons in whose name such goods are standing in the proper Custom House book, shall have the like effect which it would have under the existing laws, if the seller or pledgor in pursuance of such sale or pledge, had delivered the goods to the buyer or pledgee, provided the sale or pledge be entered by the Commissioner immediately after the completion thereof, and in accordance with the provisions of sub-article (2).

Book for entering such sales or pledges.

(2) The Commissioner shall keep a book for entering such sales or pledges; he shall immediately enter therein any such sale or pledge, on the written application of the seller and buyer, or on the like application of the pledgor or pledgee; and he shall produce such book, upon any demand duly made for the production thereof.

Entry to be conclusive evidence of sale or pledge.

(3) The entry therein shall be deemed conclusive evidence of the fact of the sale or pledge, in any judicial proceedings concerning the same.

Issue of Custom House schedule. *S. 1 of Ord. III of 1850, incorporated. Amended by: XVI. 1960.3; XIX. 1985.20; XXII. 2011.5.*

37. At the request of the importer of any goods which have been in bond and which are subject to duty, the Commissioner shall, after the expiration of twenty-four hours from the day on which all such goods shall have been deposited in bond, and unless the same shall have been lawfully attached by means of a garnishee order issue and deliver to such importer a Custom House schedule in such form or forms as the Minister responsible for customs may by regulations prescribe, certifying the actual deposit in bond of such goods, and the quantity and quality thereof as described in the books of the Custom House.

Issue of more than one schedule. *S. 2 of Ord. III of 1850, incorporated. Amended by: XVI. 1960.3; L.N. 4 of 1963.*

38. It shall be at the option of the importer to obtain from the Commissioner either one schedule for the whole quantity of the goods deposited in bond, or separate schedules for different portions of the said goods: provided, in the latter case, the several portions be deposited in bond separately, or be by their nature distinct: provided also that the portions be not less in quantity than such minimum quantity as the Minister responsible for customs may by regulations to be posted up in the Custom House for general information, prescribe in that behalf.

Schedule to represent goods. *S. 3 of Ord. III of 1850, incorporated.*

39. The Custom House schedule shall represent the goods therein described, and the delivery of such schedule, signed by the importer, shall have the same effect as is by law attributed to the actual delivery of such goods.

Delivery of goods. *S. 4 of Ord. III of 1850, incorporated. Amended by: XVI. 1960.3; XXII. 2011.5.*

40. (1) The Commissioner shall deliver the goods to the importer or to the person producing to him the original Custom House schedule relating to such goods, signed by the said importer; and the Commissioner shall thereupon be discharged from all further liability towards any other

person whomsoever in respect of such goods: unless such goods shall have been lawfully attached, before delivery, by means of a garnishee order issued against the person producing such Custom House schedule.

(2) In the case of partial delivery of the goods described in the Custom House schedule, as provided in article 38, the Commissioner shall endorse on the schedule the quantity delivered, corresponding with the entry in the books of the Custom House, and return the said schedule to the person producing the same.

41. (1) If any doubt shall arise as to the authenticity of the signature of the importer named in the schedule, the Commissioner shall not deliver the goods until the signature shall have been verified.

Doubts as to authenticity of signature.
S. 5 of Ord. III of 1850, incorporated.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

(2) If, on account of the death, absence or other incapacity of the importer, his signature cannot be by him verified, the Commissioner shall not deliver the goods until the said signature shall have been verified by two persons whom he shall deem trustworthy; and in any such case neither the customs department nor any of its officials shall be responsible for any error which may have been incurred respecting such signature.

PART VII

ENTRY OF WAREHOUSED GOODS FOR ONSUMPTION AND OF GOODS FOR EXPORTATION

42. No warehoused dutiable goods shall be taken or delivered from any government or other warehouse, except upon due entry and under the care of the proper officials, for exportation, or upon due entry and payment of the full duties payable thereon for use in Malta, except goods duly delivered to be shipped as stores, in such quantities as the Commissioner may allow, and subject to such regulations as may, from time to time, be made by the Minister responsible for customs under this Ordinance.

Entry for exportation or home use of dutiable goods.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
XXII. 2011.5.

43. Upon the entry of any goods to be cleared from any such warehouse for use in Malta, the person entering such goods shall deliver to the Commissioner a bill of entry and duplicates thereof, in like manner and form and containing the same particulars as are hereinbefore required on the entry of goods to be delivered for use in Malta on the landing thereof, as far as the same may be applicable; and shall, at the same time, pay down the full duties payable thereon, not being less in amount than according to the account of the quantity taken by the proper official on the first entry and landing thereof, except as to the following goods, viz: unmanufactured tobacco, wine, spirits, vinegar, beer and oil in bulk, and such other goods as may, from time to time, be designated by the Minister responsible for customs, the duties whereon, when cleared from the warehouse for use in Malta, shall be chargeable upon the quantity of such goods, ascertained by weight, measure or strength at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure or strength ascertained on landing and first examination of any such last mentioned goods and that ascertained at the time of actual delivery, has been caused by illegal or improper means, in which case the

Persons clearing warehoused goods to deliver bill of entry and pay duties.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
XXII. 2011.5.
Duties to be paid according to landing account except in certain cases.

Duties on certain goods to be chargeable on ascertained quantity on delivery, unless deficiency has been caused by improper means.

Commissioner shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause; and duty shall be payable on any loss exceeding such allowance.

Goods not to be shipped except on proper days and places, nor until entry and clearance.
Amended by:
XVI. 1960.3;
XI. 1974.5;
XIII. 1979.16;
XXII. 2011.5.

44. (1) No warehoused goods or goods entitled to drawback on exportation shall be shipped, put off or water-borne to be shipped for exportation, on Saturdays, Sundays or public holidays or, in the case of other days, before seven o'clock in the morning or after five o'clock in the afternoon, except with the special permission in writing of the Commissioner, nor from any place not being a wharf or other place duly appointed for such purpose, nor without the presence or authority of a Customs official, nor before due entry of such goods, nor before due clearance thereof for shipment.

Forfeiture of goods shipped for exportation without authority of Commissioner.

(2) If any such goods are shipped, put off or water-borne, except with the authority of the Commissioner and under the care of a Customs official, and in such manner, within such time and by such roads or ways as such official may permit or direct, such goods shall be forfeited.

(3) If any such goods are illegally removed or carried away from any vehicle, boat, lighter, wharf or other place prior to the shipment thereof on board the exporting vessel, or from any vessel, or vehicle in or on which the same shall have been shipped or laden, the bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for the landing of such goods at the place of destination shall not have expired.

Security for the exportation of goods.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
VI. 1973.3;
XXII. 2011.5.

45. Before any warehoused dutiable goods, or goods entitled to any drawback of customs on exportation, or goods exportable only under particular rules, regulations or restrictions, are permitted to be exported, the exporter or his agent shall deliver to the Commissioner a shipping bill, and give such security by bond as the Commissioner may require, not exceeding double the amount of the duty leviable on such goods, that such goods shall be duly shipped and exported and, if the Commissioner so requires, that the goods shall be landed at the place for which they are entered outwards, within such time as the Commissioner may deem reasonable, or be otherwise accounted for to his satisfaction; and such shipping bill, when certified by the proper officials of customs, shall be the export entry for the goods enumerated therein:

General bond.

Notice to be given in each case.

Provided that any person who desires to export any such goods, may, at his option, but subject to such regulations as may be made by the Minister responsible for customs under this Ordinance, give a general bond, with such security, in such amount and under such conditions as the Commissioner may require, in lieu of a separate bond for each exportation, first delivering in each case to the proper official a notice in such form as the Commissioner may prescribe, containing an account of the particular goods to be exported by him under such general bond in any particular vessel.

46. (1) The exporter of goods for which no bond is required shall, within twenty-four hours after the final clearance outwards of the exporting vessel, either by himself or his agent, deliver to the Commissioner a bill of entry in such form or forms as the Minister responsible for customs may by regulations prescribe, and containing the several particulars indicated in such form or forms, or required thereby, and shall subscribe such bill of entry, and on the demand of the Commissioner shall produce the invoices, bills of lading and other documents relating to the goods to test the accuracy of such bill of entry; and, on failure to comply with any of the foregoing requirements, the exporter or his agent shall for each such offence be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37); and if any of the particulars contained in any such bill are inaccurate the person subscribing the bill shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Bill of entry for exportation.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
XIII. 1979.17;
XIII. 1983.5;
XIX. 1985.21;
L.N. 407 of 2007;
XXII. 2011.5.

(2) For the purpose of this article, when a vessel calls at Malta for the object only of taking in coal for use on the voyage, every person who ships such coal shall be deemed to be the exporter of the coal.

47. If any exporter of goods who shall have delivered a shipping bill thereof for exportation in any vessel shall fail, in case such goods or any of them shall not be duly shipped, to attend the proper Customs official, within six days after the final clearance outwards of such vessel, either by himself or his agent, and correct such shipping bill, he shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Goods not exported to be notified to proper officer.
Amended by:
XIII. 1979.18;
XIII. 1983.5;
XIX. 1985.22;
L.N. 407 of 2007.

48. The shipping bill or bills, when filled up and signed by the exporter or his agent (or the consignee of the vessel) in such manner as the Commissioner may require, and countersigned by him, shall be the clearance for all the goods enumerated therein.

Shipping bill signed by Commissioner to be the clearance for the goods.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

49. If any goods, duly entered for delivery from the warehouse for removal or exportation, are lost or destroyed by unavoidable accident, either in the delivery from the warehouse or the shipping thereof, the Minister responsible for customs may remit the duties thereon.

Minister responsible for customs may remit duty on warehoused goods lost or destroyed during delivery or shipment. *Amended by:*
L.N. 4 of 1963.

PART VIII

SHIP'S STORES

50. (1) The master of every vessel of the burden of forty tons or upwards departing upon a voyage to parts beyond the seas shall, upon request made by him, and upon such terms and conditions as the Commissioner may direct, receive from the Commissioner an order for the shipment of such stores from warehouse as may be required and allowed by the Commissioner for the use of such vessel, having regard to

Order for shipment of ship's stores.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

Application for the shipment of ship's stores.	the number of the crew and passengers on board, and the probable duration of the voyage on which such vessel is about to depart. (2) Every such request shall be made in such form and manner as the Commissioner shall require, and shall be signed by the master or owner of the vessel, who shall give bond, in such form and manner and in such amount not higher than double the duty payable on such stores or any of them, as the Commissioner may direct, that no part thereof shall be relanded in Malta without leave of the Commissioner.
Stores for use on board ships of war.	(3) Upon the request of the captain of any ship of war in commission, dutiable stores for use on board such ship may be shipped from warehouse, upon such terms and conditions as the Commissioner may direct: Provided that such request shall be made in such form and manner as the Commissioner shall require, and shall be signed by the captain or other commissioned officer of such ship: Provided further that, in the case of any such ship, the bond mentioned in sub-article (2) shall not be required.
Stores content to be delivered to proper official. <i>Amended by:</i> <i>XVI. 1960.3;</i> <i>XXII.1976.4;</i> <i>XIII. 1979.19;</i> <i>XIII. 1983.5;</i> <i>XIX. 1985.23;</i> <i>L.N. 407 of 2007</i> <i>XXII. 2011.5.</i> <i>Cap. 234.</i>	51. (1) The master, or his agent duly authorized by him in writing for that purpose, shall deliver to the proper official the stores content, containing the particulars of such stores, and shall make out and subscribe thereon, in the presence of the proper official, a declaration that the contents thereof are true, and that all the requirements of the Merchant Shipping Act, or, as the case may be, of any other law respecting outward bound vessels applicable to his vessel, have been complied with, and also an account of the stores so shipped, together with any other stores then already on board, and the latter, when signed by the aforesaid official and countersigned by the Commissioner, shall be the victualling bill.
Victualling bill.	(2) No dutiable stores shall be shipped for the use of any vessel, nor shall any articles taken on board any vessel be deemed to be stores, except such as are borne upon such victualling bill.
Forfeiture of stores relanded without the sanction of the Commissioner, and penalty. <i>Amended by:</i> <i>XXII. 2011.5.</i>	(3) If any such stores are relanded at any place in Malta without the sanction of the Commissioner, the same shall be forfeited, and the master and the owner of the vessel shall each be liable, to a fine (<i>multa</i>) equivalent to the aggregate of the duty payable on such stores and double the value of such stores, or to a fine (<i>multa</i>) of five hundred and eighty-two euro and thirty-four cents (€582.34) whichever is the greater.

PART IX

CLEARANCE OUTWARDS

Before clearance, master to attend before proper official to answer questions, etc. <i>Amended by:</i> <i>XXXIX.1965.5;</i> <i>XIX.1985.24.</i>	52. Before any vessel, not being a vessel allowed to land goods without first making a report, is cleared outwards from Malta, the master or other person authorized by him in writing, shall attend the proper Customs official, and shall answer all such questions as may be asked of him by such official concerning the vessel, the cargo and the voyage, and shall deliver to such official a content of such vessel in such form or forms as the Minister responsible for customs may by regulations prescribe and containing the several particulars required in such form or forms.
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53. If a vessel allowed to land goods without first making a report, departs whether with goods shipped on board or in ballast, and without being cleared as required in the case of other vessels, the agent of the owner shall, within twenty-four hours of such departure, exclusive of Saturdays, Sundays and public holidays, clear such vessel by delivering a content thereof in the manner and form required in the case of other vessels, and generally by doing all things in reference to such content, which the masters of other vessels are required to do; and in case of any default, he shall be liable to the penalties to which such masters in like case are liable.

Clearance of vessel after departure.
Amended by:
XXXIX. 1965.5;
XI. 1974.6;
L.N. 407 of 2007.

54. If any goods liable to duty on importation, or taken from any bonded warehouse to be exported, or entitled to drawback on exportation, or transhipped, which are enumerated in the content of any vessel, are not duly shipped before the departure of such vessel, such goods shall be forfeited, unless due notice of the non-shipment thereof shall be given to the proper Customs official without any unnecessary delay after such departure, in order that he may certify the short shipment thereof.

Short shipment of goods to be notified to proper officer.
Amended by:
XIII. 1979.20.

55. If any goods which have been duly entered and shipped for exportation, are at any time thereafter unshipped in any part of Malta from any vessel, without the sanction of the Commissioner, such goods shall be forfeited, and the master of such vessel and every person concerned in such unshipment shall be liable to a fine (*multa*) equivalent to the aggregate of the amount of duty payable on the goods and double the value of the goods so unshipped or landed, or to a fine (*multa*) of five hundred and eighty-two euro and thirty-four cents (€582.34), whichever is the greater.

Unshipment of goods already shipped for exportation.
Amended by:
XVI. 1960.3;
XIII. 1979.21;
XIII. 1983.5;
XIX. 1985.25;
L.N. 407 of 2007;
XXII. 2011.5.
Penalty.

56. If any goods for which entry before shipment is required are shipped, put off or water-borne to be shipped, without being duly cleared, or otherwise contrary to the provisions of this or any other law, the same shall be forfeited.

Goods shipped contrary to provisions forfeited.
Amended by:
XIII. 1979.22.

57. If any vessel departs from Malta without being duly cleared, or if in any form of clearance outwards required under article 52 information is given which is incorrect in any material particular, the master, or the agent of the owner by whom the vessel ought to have been cleared, shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Penalty on departure without being cleared or being cleared on incorrect information.
Amended by:
XIII. 1979.23;
XIII. 1983.5.
Substituted by:
XIX. 1985.26.
Amended by:
L.N. 407 of 2007.

58. (1) If any vessel departs in ballast for parts beyond the seas, not having any goods on board except stores borne upon the victualling bill, nor any goods reported inwards for exportation in such vessel, the Commissioner shall, on the application of the master, clear such vessel in ballast.

Clearance of vessels in ballast.
Amended by:
XVI. 1960.3;
XXII. 2011.5.

(2) The master of such vessel shall answer to the Commissioner such questions touching her departure and destination as shall be asked of him.

Master to answer questions.

(3) Vessels having only passengers with their baggage on board, shall be deemed to be in ballast.

Vessels carrying passengers.

PART X

BOARDING OF VESSELS AFTER CLEARANCE

Officer may board ship after clearance.

Amended by:
XL. 1940.5;
XIII. 1979.24;
XIII. 1983.5;
XIX. 1985.27;
XII. 2001.6;
L.N. 407 of 2007.

59. (1) Any Customs official may go on board any vessel, after clearance outwards, within the territorial waters of Malta and may demand the vessel's clearance, and if the master refuses to produce the same and to answer such questions concerning the vessel, cargo and intended voyage, as may be asked of him, he shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

Goods on board not shown in vessels content.

(2) If there are any goods on board not contained in such vessel's content or any stores not included in the victualling bill, such goods or stores shall be forfeited.

Penalty

(3) If any goods contained in such content are not on board, the master shall be liable for every package or parcel of goods contained in such content and not on board to a fine (*multa*) equivalent to the aggregate of the amount of duty payable on the goods contained in such package or parcel and double the value of such goods, or to a fine (*multa*) of five hundred and twenty-four euro and eleven cents (€524.11), whichever shall be the greater, unless the absence of such package or parcel is satisfactorily explained.

(4) If any goods contained in such contents are found to have been removed from the place where they have been sealed by Customs or to have been removed or unpacked from their original packing when taken on board prior to the vessel's clearance outwards, the master shall be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding two thousand and three hundred and twenty-nine euro and thirty-seven cents (€2,329.37).

PART XI

PREVENTION OF SMUGGLING

OFFENCES AND PENALTIES

Forfeiture of smuggled goods.
Amended by:
XIII. 1979.25;
XXXVI. 1989.2;
XXXII. 2007.23.
XVI. 2017.9;
VII.2018.9.

- 60.** (1) Save as otherwise expressly provided in any other law -
- (a) if any goods liable to the payment of duties are unshipped from any ship in Malta, duty not being first paid or secured; or
 - (b) if any prohibited goods or goods the importation of which is restricted are imported or brought into any part of Malta; or
 - (c) if any goods are removed from any ship, quay, wharf, or other place in Malta previously to the examination thereof by the proper Customs official or, being entered to be warehoused, are carried into the warehouses, except under the care or authority of such official and in such manner, and by such roads or ways, and within such time as he may direct; or

- (d) if any goods entered to be warehoused, after the landing thereof, are removed or withdrawn from any quay, wharf, or other place in Malta, so that no sufficient account is taken thereof by the proper Customs official, or so that the same are not duly warehoused; or where in any other manner, except in the case of *force majeure*, the conveyance of the goods after landing is not according to the instructions given by the Customs officials, or
- (e) if any goods whatever which have been warehoused or otherwise secured in Malta, either for consumption in the same or for exportation, or have been delivered from any warehouse or other place without payment of duty for removal to any other warehouse or place, are clandestinely or illegally removed from or out of any warehouse or place of security, or are not duly delivered at the place to which such goods were destined to be removed; or
- (f) if any goods which are prohibited to be exported are put on board any vessel with intent to be laden or shipped for exportation, or are brought to any quay, wharf, or other place in Malta in order to be put on board any vessel for the purpose of being exported; or
- (g) if any goods which are prohibited to be exported are found in any package produced to any Customs official as containing goods not so prohibited; or
- (h) if any goods subject to any duty or restriction in respect of importation, or which are prohibited to be imported into Malta, are found or discovered either before or after landing, to be, or to have been concealed in any manner on board any vessel, within the limits of Malta; or
- (i) if any goods imported free of duty by any person as is mentioned in article 6 of the [Import Duties Act](#), are sold or disposed of for use or consumption in Malta and a perfect entry thereof is not made within the term fixed in article 6(3) of the said Act by the person liable to duty thereon in terms of the said article; or Cap. 337.
- (j) if any goods imported or taken out of bond in terms of article 17(2)(d)(ii) of the [Import Duties Act](#), are not re-exported within the time stipulated in accordance with the same subparagraph; or Cap. 337.
- (k) if any goods are imported by any person who is knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of customs, or of the laws and restrictions of customs, relating to importation, unshipping, transshipping, landing and delivery of goods or otherwise contrary to this Ordinance,

then and in every such case, all such goods shall be forfeited together with:

- (i) any other goods which together with them make up one whole object, even if they are separable in any way or they can be removed or be separated; and

- (ii) any other goods which may be found packed with them; and
- (iii) any other goods used in concealing them.

(2) The forfeiture provided for in this article should never be understood to mean that an object entering Malta can be split into parts in such a way that at the moment of forfeiture it is in any way different from the way it was when entering Malta.

Goods in excess of
supplier's invoice.
Added by:
VI. 1973.4.
Amended by:
XIII. 1979.26.
Substituted by:
XXXVI. 1989.3.
Amended by:
XII. 2001.7;
L.N. 407 of 2007;
XXII. 2011.5;
VII.2022.8.

61. (1) If at the time of examination by a customs official any goods are found in excess of, or different to, those appearing on the exporter's invoice or declared by the importer or his agent, then, notwithstanding any other provision of law, such goods found in excess or such different goods shall be forfeited and the Commissioner may dispose of them according to law. This forfeiture is without prejudice to any action which may be taken against the importer or his representative, or against both, according to the provision of any other law.

(2) The provisions of sub-article (1) shall not apply where the competent authority is satisfied that the discrepancy was due to a genuine error.

(3) For the purposes of sub-article (2) "competent authority" means the Commissioner.

(4) Where the determination as to whether any goods are different to those appearing on the supplier's invoice or declared by the importer or his agent requires scientific analysis or technical expertise, the conclusions reached by customs as to the nature, contents or other characteristics of the goods may only be impugned in any proceedings if it is shown that such conclusions are such that no reasonable person would have reached them.

(5) (a) Notwithstanding any other provision under this article, the Commissioner may elect to hand back the forfeited goods to the importer upon the latter agreeing to pay such deposit or deposits to, and as determined by, the Commissioner, pending the assessment by the Commissioner of the actual price to be paid by the importer for the goods and in such a case the price payable for such goods shall not exceed the total sum deposited by the importer.

(b) Whenever a case is settled in terms of the provisions of paragraph (a), the decision by the Commissioner on the price to be paid for the goods shall be final and conclusive.

Corrections not
allowed.
Added by:
VII. 1993.4.
Amended by:
XII. 2014.8.

61A. Without prejudice to the proviso to paragraph (m) of article 62, for the purpose of an offence under this Ordinance, the court shall not take into consideration any verbal or written declaration which purports to correct in a material particular a previous declaration to Customs and which is made when discovery of the offence is imminent.

62. Every person who in contravention of this Ordinance -

- (a) imports or brings or is concerned in importing or bringing, into Malta any prohibited goods, or any goods the importation of which is restricted, contrary to such prohibition or restriction, whether the same be unshipped or not; or
- (b) unships, or assists or is otherwise concerned in the unshipping of any goods which are prohibited, or of any goods which are restricted and imported contrary to such restriction, or of any goods liable to duty, the duties for which have not been paid or secured; or
- (c) delivers, removes or withdraws from any ship, quay, wharf, or other place, previous to the examination thereof by the proper Customs official, except under the authority or care of such official, any goods imported into Malta, or any goods entered to be warehoused after the landing thereof, so that no sufficient account is taken thereof by the proper official, or so that the same are not duly warehoused; or
- (d) carries into any government or other warehouse any goods entered to be warehoused, or to be rewarehoused, except with the authority or under the care of the proper Customs official, and in such manner, and by such roads or ways and within such time as such official may direct; or
- (e) knowingly assists or is otherwise concerned in the illegal removal or withdrawal of any goods from any government or other warehouse or place of security in which they have been deposited; or
- (f) knowingly harbours, keeps or conceals, or knowingly permits or suffers, or causes or procures to be harboured, kept or concealed, any prohibited, restricted, or uncustomed goods, or any goods which have been illegally removed without payment of duty from any government or other warehouse or place of security in which they have been deposited; or
- (g) knowingly acquires possession of any such goods; or
- (h) is in any way knowingly concerned in carrying, removing, depositing, concealing, or in any manner dealing with any such goods with intent to defraud the Government of any duties thereon, or to evade any prohibition or restriction of or applicable to such goods; or
- (i) is in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duties of customs, or of the laws and restrictions of customs, relating to the importation, unshipping, transshipping, landing and delivery of goods or otherwise contrary to this Ordinance; or
- (j) obstructs any Customs official or other person duly employed for the prevention of smuggling, in the execution of his duty or in the seizing of any goods liable to forfeiture under this Ordinance, or fails to do anything he is requested

Offences and penalties.

Amended by:

XLVI. 1935.2;

XXXI. 1963.2;

XXXIV. 1971.4;

X. 1972.2;

XIII. 1979.27;

XIII. 1983.5;

XXXVI. 1989.4;

XII. 2001.8;

XIII. 2005.14;

XXXII. 2007.23;

L.N. 407 of 2007;

III. 2013.9;

XII. 2014.9;

XVI. 2017.10;

VII. 2018.10.

VII.2019.9;

XVIII.2021.9;

VII.2022.9;

XII.2023.9.

to do by a Customs officer in the performance of his duties;
or

- (k) aids, abets or assists the commission of the crimes mentioned in this Ordinance; or
- (l) exports, or attempts to export, or knowingly aids or abets the exportation of any article the exportation of which is subject to the payment of duty or to any restrictions or to the observance of any conditions, without the payment of duty or the observance of any such restrictions or conditions; or
- (m) makes or gives or submits or is instrumental in the making or the giving of any declaration, document or information to the Commissioner, and which to his knowledge is false in any detail:

Provided that a person who makes an incorrect declaration and requests the Commissioner in writing to amend it:

- (i) before the Commissioner informs the person that the details of the customs declaration are not correct; and
- (ii) (aa) during the period when it is not yet known, in the systems relating to the processing of customs declarations, whether manual or electronic, if there is going to be control of the goods; or
(bb) within ten (10) working days from the date of the release of the goods, which goods were released without control; and
- (iii) such amendment does not tend to make the declaration applicable to other goods, other than those which were originally declared, in the sense that the only amendment that may take place in the declaration is one (1) or more amendments from those listed in the Third Schedule,

that person shall be deemed not to have committed the offence under this paragraph; or

- (n) fails within the time stipulated in article 6(3) of the [Import Duties Act](#), to make a proper entry of any goods on which he is liable to pay duty in terms of sub-article (2) of the said article; or
- (o) knowingly or negligently registers or presents for the second time or more a customs declaration of the same objects; or
- (p) except where any other law provides otherwise for this offence, knowingly or negligently fails to perform his duties within the time limit given to him by the Customs officer or imposed upon him by any Customs legislation, or knowingly or negligently fails to pay the duty or taxes due within the time limit granted to him by any Customs officer or imposed by law; or
- (q) knowingly or negligently fails to give to the Customs official information required by law, or knowingly or negligently fails to give to the Customs official any

document or records requested according to law or knowingly or negligently neither places the goods under any Customs procedure nor exports them within the given time limit; or

- (r) knowingly presents an incomplete declaration to the Commissioner, including when the person is not in possession of a document which is required with the declaration:

Provided that a person who makes an incomplete declaration and requests the Commissioner in writing to amend it:

- (i) before the Commissioner informs that person that the details in the customs declaration are not complete; and
- (ii) (aa) during the period when it is not yet known, in the systems relating to the processing of customs declarations, whether manual or electronic, if there is going to be control of the goods; or
- (bb) within ten (10) working days from the date of the release of the goods, which goods were released without control; and
- (iii) such amendment does not tend to make the declaration applicable to other goods, other than those which were originally declared, in the sense that the only amendment that may take place in the declaration is one (1) or more amendments from those listed in the Third Schedule,

that person shall be deemed not to have committed the offence under this paragraph,

shall, on conviction, for each such offence be liable to a fine (*multa*) equivalent to three times the amount of duty payable on the goods or five times the amount of the endangered duty, whichever is the lesser, so however that in each case it will not be less than six hundred euro (€600), such that one-third of such amount shall be considered as a civil debt owed and payable to the Department of Customs, or to such fine together with imprisonment for a term not exceeding three years, and the offender may be either detained or proceeded against by summons, in the manner and form, and subject to all other provisions laid down in the [Criminal Code](#):

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(a) in the case of offences relating to tobacco mentioned in the First Schedule, on conviction the offender is liable for each such offence to a fine (*multa*) equivalent to three times the amount of duty payable on the goods or five times the amount of duty endangered, whichever is the lesser, but in each case not less than four thousand euro (€4,000), and such that one-third of such amount shall be considered as a civil debt owed and payable to the Department of Customs, together with imprisonment for a term not exceeding three years, and the offender may be either detained or proceeded against by summons, in the manner and form, and subject to all other provisions laid down in the [Criminal Code](#);

(b) where the goods in respect of which the offender is proceeded against are any of the goods set out in the First Schedule, the punishment of imprisonment herein prescribed shall in every case be applied; and

(c) in the case of a second or subsequent conviction for any offence under this article within a period of twelve months from the date of the previous conviction, the offender shall be liable to imprisonment for a term from six months to four years, in addition to the pecuniary penalties herein prescribed.

Crime of negligence.
Added by:
VII.2019.10.
Amended by:
VIII.2020.7;
XVIII.2020.10.
Substituted by:
VII.2022.10.

62A. Any person who:

- (a) negligently makes or gives or submits or is instrumental in the making or the giving of any declaration, document or information to the customs official which is false in any detail; or
- (b) negligently submits an incomplete declaration to the customs official, including when the person is not in possession of a document which is required with the declaration; or
- (c) leaves out or mistakenly declares a letter, number, currency, unit of measure or other similar data elements in his declaration to the customs official,

shall be deemed to have committed a crime of negligence, and shall, on conviction, for each such crime, be liable to a fine (*multa*) equivalent to three times the duty endangered but not less than three hundred and fifty euro (€350):

Provided that in the circumstances mentioned in paragraph (b), when it is a case of a refund of duty and, or taxes, it shall be deemed that an offence has not been committed. The refund of duty and, or taxes shall be subject to the payment of a fee as provided in the [Customs Regulations](#):

S.L. 37.05.

Provided also that, in the circumstances mentioned in paragraphs (a), (b) and (c), the person who makes an incorrect or incomplete declaration and requests the Commissioner in writing to

amend it:

- (i) before the Commissioner notifies the person that the details in the customs declaration are not correct or are not complete; and
- (ii) (aa) during the period when it is not yet known, in the systems relating to the processing of customs declarations, whether manual or electronic, if there is going to be control of the goods; or
(bb) within ten (10) working days from the date of release of the goods, which goods were released without control; and
- (iii) such amendment does not tend to make the declaration applicable to other goods, other than those which were originally declared, in the sense that the only amendment that may take place in the declaration is one (1) or more amendments from those listed in the Third Schedule,

that person shall be deemed not to have committed a crime under this article.

63. (1) Notwithstanding any other provision of this Ordinance, and without prejudice to any other proceedings to which the offender may be liable under any other law, in the case of any irregularity in any of the circumstances referred to in the following paragraphs of this sub-article, the Commissioner may, with the concurrence of the person committing the irregularity, impose the penalty hereunder as an alternative to proceedings in court:

- (a) where the endangered duty does not exceed twenty-five thousand euro (€25,000), the Commissioner may collect the endangered duty and impose a penalty equivalent to the endangered duty;
- (b) in the case where there is no endangered duty but there exist endangered taxes, the Commissioner may collect the endangered taxes and impose a penalty equivalent to five per cent (5%) of the difference in the value of the goods or, if there is no difference in the value, a penalty equivalent to one per cent (1%) of the value of the goods, together with a penalty equivalent to the endangered taxes;
- (c) in the case where there is no endangered duty but there exist endangered taxes in relation to goods entered in Malta by a person who is registered with the VAT Department under article 10 of the [Value Added Tax Act](#), and the irregularity consists of a breach of article 62(m) and of article 62A, the Commissioner may collect from the offender the endangered taxes and impose a penalty equivalent to 50% of the endangered value added tax up to a maximum of ten thousand euro (€10,000), together with a penalty equivalent to the other endangered taxes;
- (d) in the case where both duty, of not more than twenty-five thousand euro (€25,000), as well as taxes on the goods are endangered, the Commissioner may collect the endangered

Imposition of
compromise
penalties.
Added by:
VI. 1973.5.
Amended by:
XIII. 2005.15;
XXXII. 2007.28;
L.N. 407 of 2007;
XXII. 2011.5;
V. 2012.7;
III. 2013.10.
Substituted by:
XII. 2014.10.
Amended by:
XV. 2016.7;
XVI. 2017.11;
VIII.2020.8;
VII.2022.11;
XII.2023.10;
XIII.2024.7.

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- duty as well as the endangered taxes and impose a penalty equivalent to the endangered duty and the endangered taxes;
- (e) in the case where there are endangered duty of not more than twenty-five thousand euro (€25,000) as well as endangered taxes in relation to goods entered in Malta by a person who is registered with the VAT Department under article 10 of the [Value Added Tax Act](#), and the irregularity consists of a breach of article 62(m) of this Ordinance, the Commissioner may collect from the offender the endangered duty as well as the endangered taxes and impose a penalty equivalent to the endangered duty together with a penalty equivalent to 50% of the endangered value added tax up to a maximum of ten thousand euro (€10,000), together with a penalty equivalent to the other endangered taxes;
 - (f) in the case where no other duty or tax on the goods is due or endangered, and there exists no restriction or prohibition on the importation of the goods, or limitation or condition on their exportation, the Commissioner may impose a penalty of one hundred euro (€100);
 - (g) in the case where no other duty or tax on the goods is due or endangered, but there exists a restriction or prohibition on the importation of the goods, or there exists a limitation or condition on their exportation, the Commissioner may impose a penalty of two hundred euro (€200) or 10% of the value of the goods, up to a maximum of six hundred euro (€600), whichever is the higher. Where the value of the goods cannot be established, the Commissioner may impose a penalty of two hundred euro (€200).

(2) (a) In the case where one (1) of the irregularities referred to in the Second Schedule is committed, which irregularity is committed after the 30th April 2013, and the agreement relating to the irregularity referred to in sub-article (1) is entered into, or where the irregularity was committed before the 30th April 2013 but the agreement relating to such irregularity referred to in sub-article (1) was entered into after the 30th April 2013, the penalty on the person committing the irregularity:

- (i) for the first time over the twelve (12) months immediately before the date on which the irregularity is committed, shall be equivalent to twenty-five per cent (25%) of the endangered duty and taxes, as the case may be, or fifty euro (€50) whichever is the higher; and
- (ii) for the second time over the twelve (12) months immediately before the date on which the irregularity is committed, shall be equivalent to fifty per-cent (50%) of the endangered duty and taxes, as the case may be, or seventy-five euro (€75) whichever is the higher; and
- (iii) for the third time or more over the twelve (12) months immediately before the date on which the irregularity is committed, shall be equivalent to hundred per cent (100%) of the endangered duty and taxes, as the case may be, or one

hundred euro (€100) whichever is the higher.

(b) Without prejudice to sub-article (5), an agreement in lieu of criminal proceedings with regard to the irregularities mentioned in the Second Schedule shall only be regulated by this sub-article.

(3) For the purposes of this article, when any irregularity leads to loss of duties and the Commissioner would have imposed an excise duty penalty under the Excise Duty Act, with the concurrence of the person committing the irregularity, the Commissioner shall not impose another excise duty penalty under this Ordinance.

(4) For the purposes of this article, the signing of this agreement shall also mean that the person is renouncing to any claim he may have against the Commissioner, the State Advocate or the Attorney General resulting from the case.

(5) Where in one (1) declaration there is more than one (1) item about which an irregularity was committed, and the agreement referred to in this article takes place instead of criminal proceedings, the penalty that the person shall pay is that applicable for every separate item, except where there is more than one (1) irregularity in the same declaration which falls under paragraph (f) of sub-article (1), in which case the penalty is of one hundred euro (€100) for all those irregularities in that declaration which fall under paragraph (f) of sub-article (1).

63A. (1) Notwithstanding any other provision of this Ordinance, the Commissioner may, only as far as the provisions of this Ordinance are concerned, and without prejudice to any other proceedings to which the offender may be liable under any other law, enter into an agreement in writing with the offender whereby the said offender pays a sum equivalent to the fine (*multa*) that would be due by way of penalty in accordance with the provisions of this Ordinance, and upon the signing of any such agreement by the Commissioner and the offender, all criminal liability of the offender under this Ordinance, with regard to the offences in relation to which the agreement has been entered, shall be extinguished:

Extinction of criminal liability in certain cases.
Added by: XXXVI. 1989.5.
Amended by: XXII. 2011.5;
III. 2013.11;
XII. 2014.11;
VIII.2020.9.

Provided that any forfeiture contemplated in the Ordinance as a consequence to the offence to which the agreement relates, shall notwithstanding such agreement, still take effect unless the offender elects to pay also to the Commissioner, a sum equivalent to the value of the goods forfeited together with any amount of duty or levy due thereon. Such value shall be determined in accordance with the provisions of the [Import Duties Act](#).

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(2) The provisions of sub-article (1) shall apply also in any case where the offender has been charged before a court in relation to the offence, but before final judgment has been given in the case:

Provided that where proceedings before a court have not been commenced, the sum payable in accordance with any agreement as contemplated in sub-article (1) shall be reduced by ten *per centum*.

(3) The provisions of sub-article (1) shall not apply in relation to an offence concerning goods mentioned in the First Schedule.

(4) Any sum due in virtue of an agreement entered into in terms of sub-article (1), shall be due to the Government as a civil debt. The Commissioner shall not enter into an agreement as is referred to in sub-

article (1), unless such agreement is accompanied by the payment of the sum due or a sufficient security for its payment.

(5) For the purposes of this article, the signing of this agreement shall also mean that the person is renouncing to any claim he may have against the Commissioner, the State Advocate or the Attorney General resulting from the case.

Out of court
agreement
Added by:
VII.2018.11.

63B. In case of an out of court agreement under article 63 and 63A, when the law provides for the lowest and the highest amount of the fine (*multa*) that may be so imposed by the Court, the sum that shall be paid as a result of that agreement, shall be a sum which is equivalent to the said lowest amount increased by half the difference between the said lowest and highest amounts.

Vessel and master
liable for payment
of fines.
S. 34 of Ord. VI of
1840, incorporated.
Substituted by:
XIII. 1979.28.

64. Where under this Ordinance or any other law relating to Customs any sum of money is due by the master of a vessel whether by way of a pecuniary penalty or otherwise, the vessel as well as the master personally shall be liable for the payment thereof.

When an object is
forfeited, the duty
and taxes shall not
be collected.
Added by:
XII.2023.11.

64A. When an object is forfeited in accordance with an article of customs legislation, the duty and taxes due on the forfeited object shall not be collected.

PART XII

POWERS AND PROCEDURE

Access to systems
and records.
Added by:
VII.2019.11.
Amended by:
VIII.2020.10.

65. (1) Every economic operator shall give access to his computer systems and all his records to the Commissioner so that a systems based audit can be carried out as and when requested by the Commissioner.

(2) For the purposes of sub-article (1), the Commissioner may delegate to any person any right, duty, power and other function vested in him, conferred to him or imposed upon him by this Ordinance as the Minister may direct in writing:

Provided that the Commissioner may not delegate those rights, duties, powers and other functions vested in him to any person, if that person is not considered by the Commissioner as a fit and proper person to exercise those rights, duties, powers and other functions.

(3) Every person having been so delegated together with all his employees, shall be bound by the duty of secrecy and confidentiality of public officers as provided in the relevant laws, and the person and all his employees shall also be subject to the rules of protection of data according to the relevant laws.

(4) For the purposes of this article, the term "system based audit" means "an audit procedure including auditing of electronic systems, designed to obtain audit evidence as to whether key controls are operating continuously, consistently and effectively as planned in preventing, or detecting and correcting, material mis-statements or instances of non-

compliance throughout the period being audited. This audit is also conducted through different types of tests of controls, such as documentation review, enquiry and confirmation, inspection, observation, recalculation and re-performance".

65A. (1) Every offence provided for in this Ordinance shall, to all legal intents and purposes, be deemed a crime within the meaning of the [Criminal Code](#) and, subject to the special provisions of this Ordinance, be dealt with as such.

Application of Criminal Code.
Added by:
VII.2019.11.
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(2) The provisions of the [Criminal Code](#) relating to the punishment described in that Code as a fine (*multa*) shall apply to the pecuniary penalties laid down in this Ordinance.

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66. All proceedings for the recovery of any pecuniary penalty or otherwise under this Ordinance shall be taken before the Court of Magistrates, and shall be in accordance with the provisions of the [Criminal Code](#) regulating the procedure before the said court as a court of criminal judicature and the award and execution of the punishments thereby imposed, and shall be subject to appeal as provided in article 88 and, as regards procedure, as provided by the said Code for appeal from the decisions of the said court.

Proceedings for the recovery of penalties. Amended by:
XXXI. 1963.3;
X. 1972.3;
XIII. 1979.29;
VIII. 1990.3.
Cap. 9.

67. Notwithstanding the provisions of any other law, any goods seized under the provisions of this Ordinance and exhibited in court during the relative proceedings, shall -

Delivery to Commissioner of goods seized.
Added by:
XLI. 1974.2.
Amended by:
XIII. 1979.30;
XXII. 2011.5.

- (a) where on conviction by the Court of Magistrates the goods seized are to be forfeited and no appeal from the conviction is entered before the expiration of the time allowed for entering an appeal or any such appeal is abandoned; or
- (b) on an appeal entered by the defence or by the prosecution, where the Court of Appeal confirms the conviction or finds the accused guilty,

become the property of the Government and no application shall be required to be made to the competent court by the Commissioner to take possession thereof.

68. (1) All ships, vehicles, other means of transport and anything that may contain any other objects, together with horses or animals and other objects that have been knowingly used in the importation, disembarkation, in discarding, retaining, concealing, or transporting any objects whose duty is not paid or other objects which are, under this Ordinance, liable to forfeiture, shall be forfeited:

Vessels, vehicles, etc., made use of in the importation, etc., of uncustomed goods to be forfeited.
Amended by:
XVI. 1960.3;
XIII. 1979.31;
XIII. 1983.5;
XIX. 1985.28;
XXXII. 2007.29;
L.N. 407 of 2007;
XXII. 2011.5;
III. 2013.12;
XII.2023.12.

Provided that no vessel shall be liable to forfeiture by the application of this article, if that vessel is not less than two hundred and fifty (250) tons burden.

(2) (a) With regard to any vessels of two hundred and fifty (250) tons burden or more, the Commissioner, in any case in which, in his opinion, any responsible officer of such vessel is, by act or negligence, involved in the act, may proceed to take proceedings in the manner prescribed by article 66, and without prejudice to any appeal as mentioned in that article, for the condemnation of the said vessel of

that sum mentioned in paragraph (b). For this purpose, the Commissioner may request, in the case of any vessel mentioned in this sub-article, that this sum be placed in his hands as a precaution against the decision that the court shall give, and in case of failure to pay this deposit, the Commissioner may detain such vessel.

(b) The sum referred to in paragraph (a) shall be:

- (i) half a million euro (€500,000) for vessels of between two hundred and fifty (250) and nine thousand, nine hundred and ninety-nine (9,999) tons burden;
- (ii) six hundred thousand euro (€600,000) for vessels of between ten thousand (10,000) and nineteen thousand, nine hundred and ninety-nine (19,999) tons burden;
- (iii) seven hundred thousand euro (€700,000) for vessels of between twenty thousand (20,000) and twenty-nine thousand, nine hundred and ninety-nine (29,999) tons burden;
- (iv) eight hundred thousand euro (€800,000) for vessels of between thirty thousand (30,000) and thirty-nine thousand, nine hundred and ninety-nine (39,999) tons burden;
- (v) nine hundred thousand euro (€900,000) for vessels of between forty thousand (40,000) and forty-nine thousand, nine hundred and ninety-nine (49,999) tons burden;
- (vi) one million euro (€1,000,000) for vessels of between fifty thousand (50,000) and fifty-nine thousand, nine hundred and ninety-nine (59,999) tons burden;
- (vii) one million, one hundred thousand euro (€1,100,000) for vessels of between sixty thousand (60,000) and sixty-nine thousand, nine hundred and ninety-nine (69,999) tons burden;
- (viii) one million, two hundred thousand euro (€1,200,000) for vessels of between seventy thousand (70,000) and seventy-nine thousand, nine hundred and ninety-nine (79,999) tons burden; or
- (ix) one million, three hundred thousand euro (€1,300,000) for vessels of eighty thousand (80,000) tons burden or more.

(3) There shall be no right of action against the Commissioner for damages caused by the payment of the deposit or by the retention of any vessel, vehicle, any other means of conveyance, anything that may keep in it other goods, horses, animals and any other goods which have been knowingly used in the importation, landing, discarding, keeping, concealment, or in the carriage of any goods on which the duty is not paid or other items that are, under this Ordinance, subject to forfeiture.

(4) The expression "responsible officer" in this article means and includes the master, mates and engineers of any vessel, and, in the case of a vessel carrying a passenger certificate, the purser or chief steward.

Definition of "responsible officer".

(5) The expression "neglect" includes cases where goods unowned by any of the crew are discovered in a place or places in which they could not reasonably have been put if the responsible officers having supervision of such place or places had exercised proper care, at the time of the loading of the ship or subsequently.

Definition of "neglect".

(6) The expression "burden" shall mean net registered tonnage.

Definition of "burden".

69. (1) All vessels, goods, vehicles, other means of conveyance and any item that can hold in it other objects, together with all horses or other animals and things liable to forfeiture, may be seized in any place, either upon land or water, by any Customs official or Police officer, and such vessels, goods, vehicles, other means of conveyance and any item that can hold in it other objects, together with all horses and other animals and things so seized shall forthwith be delivered into the control of the Commissioner or in any other way be securely placed in a place where the Commissioner exercises control.

Ships, etc., liable to forfeiture may be seized in any place.
Amended by:
XVI. 1960.3;
XXII. 2011.5;
III. 2013.13;
XII.2023.13.

(2) The forfeiture of any ship, vehicle or animal shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all contents thereof.

69A. (1) The Commissioner may, upon reasonable suspicion, direct that any packages lying under customs control be opened and their contents examined for the purpose of ascertaining that the provisions of this Ordinance and of any other law relating to customs are being complied with.

Examination of goods lying under customs control.
Added by:
XIX.1985.29.
Amended by:
XXII. 2011.5.

(2) A reasonable notice of the opening and examination of the goods shall be given to the consignee, if known, so that he or his agent may attend.

(3) If the circumstances do not permit that such notice be given it shall be dispensed with.

(4) The Commissioner shall not, on account of any such opening or examination, be liable to any action whatsoever.

70. (1) Every Customs official or Police officer may, upon reasonable suspicion, stop and examine at any place any means of conveyance and any item that can hold in it other objects, to ascertain whether any smuggled goods are contained therein. Where no smuggled goods are found, such official or officer shall not, on account of such stoppage and examination, be liable to any action or prosecution.

Power of officers to stop any means of conveyance, etc., and search for goods.
Amended by:
XIII. 1979.32;
XIII. 1983.5;
L.N. 407 of 2007;
Substituted by:
XII.2023.14.

(2) Every person driving or conducting such means of conveyance or is responsible for any item that may hold in it other objects and who refuses to stop or allow such examination on being so requested, shall be liable to a fine (multa) not exceeding two hundred and thirty-two euro and ninety-four cents (€232.94).

Power of Customs
official to request
certain information.
Added by:
XIII. 2015.24.

70A. A Customs official may require any person whom such official has reasonable cause to believe to be guilty of an offence under this Ordinance to furnish to such official -

- (a) his or her name and surname, address and other details,
- (b) a document of identification, and
- (c) all such information in relation to the goods subject to duty as may be reasonably required by such Customs official and which goods are in the possession or procurement of such person.

Suspected persons
Added by:
VII.2018.12.
Amended by:
VII.2018.12;
VII.2019.13.

70B. Where a Customs official has reasonable grounds to suspect that a person is committing an offence against this Ordinance and or against its subsidiary legislation, or against any law and or its subsidiary legislation where the Commissioner is empowered to act, then such official may detain such person without a warrant and as soon as immediately practicable thereafter, and in any case not later than two hours after such detention, place such person in the custody of an officer of the Police force whereupon such officer of the Police force shall either release such person or proceed to present such person before a court and the provisions of the [Criminal Code](#) relating to arrest shall *mutatis mutandis* apply to the Customs official and the officer of the Police force.

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Power of
Commissioner to
demand
information.
Added by:
VIII.2020.11;
III.2026.9.

70C. (1) For the purposes of investigation related to crimes of contraband, fraud, evasion of tax or duty, money laundering or financing of terrorism, in order to fulfil his obligations under customs laws, the Commissioner may, without prejudice to any obligation of professional secrecy imposed by an explicit provision of the law, demand and collect details of transactions that have taken place, are taking place or which still have to take place, both if involving the person or entity to which the demand is made and if the said transactions are between third parties, from any person or entity, and every said person or entity shall give to the Commissioner the requested details within the time frame established by him. The said obtained details may be used by the Commissioner as evidence in proceedings before any court.

(2) When the Commissioner suspects that the details of transactions collected could amount to proof of the crimes of money laundering or financing of terrorism, the Commissioner shall pass on the said details to the Financial Intelligence Analysis Unit.

(3) Any person, if requested by the Commissioner, shall provide to the Commissioner any information required to ensure that the provisions of this Ordinance, regulations and any other law relating to customs where the Commissioner is empowered to act, are being complied with.

(4) Any person who fails to provide the information requested by the Commissioner or knowingly provides information in accordance with this article which is false or incorrect shall be guilty of an offence under this Ordinance and shall be subject upon conviction to a fine (*multa*) of not less than two hundred and fifty euro (€250) but not exceeding two thousand and five hundred euro (€2,500), and one-third (1/3) of such amount shall be considered as a civil debt owed and payable to the Department of Customs, or to both such fine (*multa*) and imprisonment for a term not exceeding

three (3) years:

Provided that in addition to any punishment to which the person convicted of an offence may be sentenced, the Court shall order the offender to provide the information requested by the Commissioner within the period determined by the Court.

71. (1) If any Customs official or Police officer has reasonable cause to suspect that any prohibited or uncustomed goods are harboured, or kept or concealed in any house, building or other enclosure, within the meaning of article 355E of the [Criminal Code](#), and this is made to appear by a declaration on oath before the Attorney General or a magistrate, it shall be lawful for the Attorney General or such magistrate, by warrant under his hand, to authorize such official or officer to enter and search such house, building or other enclosure, and to seize and carry away any prohibited or uncustomed goods found therein:

Officers may search premises by warrant granted by Attorney General or magistrate on reasonable cause shown.
Amended by:
VII. 1911.3;
XXXI. 1963.4;
XXXII. 2007.30;
XXII. 2011.5;
VII.2019.13.
Cap. 9.

Provided that, where any Customs official or Police officer has reasonable cause to suspect that any prohibited or uncustomed goods are harboured, or kept or concealed in any such place as aforesaid and has reasonable cause to apprehend that there is imminent danger that any such goods will be removed or suppressed, such Customs official, if authorized in that behalf by the Commissioner, or such Police officer, if authorized in that behalf by the Commissioner of Police may exercise in relation to such place as aforesaid, the powers mentioned in this article in the same manner as if he were authorized so to do by a warrant issued under this article.

(2) It shall be lawful for such official or officer, in case of resistance, to break open any door and to force and remove any impediment or obstruction to such entry, search or seizure as aforesaid.

72. (1) Whenever goods are withheld under this Ordinance, the official who withholds the said goods shall issue a receipt for the withheld goods to the person from whom the objects were taken or otherwise the receipt for the withheld goods shall be affixed to the place from where the goods were withheld.

Procedure when goods are withheld.
Amended by:
XVI. 1960.3;
L.N. 4 of 1963;
XIX.1985.30;
XII. 2001.9;
XXII. 2011.5;
VII.2022.12.
Substituted by:
XII.2023.15.
Amended by:
IX.2025.9.
Substituted by:
III.2026.10.

(2) Where within a period of ninety (90) working days from when the goods were withheld, the Commissioner decides that the goods are not subject to seizure or if he fails to take a decision regarding such goods, the Commissioner shall immediately return the withheld goods to the person from whom they were withheld.

(3) Where it is decided that the goods are subject to seizure, the Commissioner or the responsible official shall issue a note of seizure specifying the reason for the forfeiture within ninety (90) working days from when the goods are withheld, to any person who the Commissioner or the responsible official deem, was at the time that the seizure was made the owner of the withheld goods, if known.

(4) The seizure note shall be accompanied by a copy of this article and it shall be deemed to have been duly given to the person concerned:

- (a) when it is delivered to such person personally, if known;
- or

- (b) when it is addressed to such person and is sent to him by registered mail or left at the last known address of residence or place of business of that person, or in the case of a body corporate at its registered or main office and in this case the date of the seizure note shall be the date when the registered post is delivered; or
- (c) where such person does not have a known address in Malta or Gozo, when a notice is published in the Gazette declaring that the seizure note has been issued. The date of the seizure note in this case shall be the date of publication of the notice in the Gazette.

(5) (a) The goods seized in accordance with this Ordinance shall be deemed to be forfeited *ipso jure* and the Commissioner may dispose of them according to law, unless the person from whom the goods have been seized, or the owner, or any person authorised by him, within thirty (30) days from the date of the seizure note, gives notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to request that they are returned, and within thirty (30) days from such notice, institutes the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

(b) The Commissioner shall have twenty (20) days from service to reply to the application before the Administrative Review Tribunal. The Tribunal shall hear the application expeditiously.

(c) In default of such contestation in terms of paragraph (a), the claim on the seized objects shall be deemed to have been abandoned:

Provided that where a seizure is made in accordance with this Ordinance and no contestation has been made by the person from whom the goods have been seized, or by the owner, or by any person authorised by him, for the purposes of this article, in case of an acquittal by the competent Court as provided for in article 66 which has become a *res judicata*, the contestation process as provided for in paragraph (a) may be availed of within thirty (30) days from the date of the judgement becoming a *res judicata*. In default of such contestation, the claim on such goods shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any goods which are illegal or prohibited by any law and to the confiscation of any restricted goods, unless such restrictions were observed.

(6) When any seized goods in accordance with this article is a ship or is of a perishable nature or is, in the opinion of the Commissioner, likely to suffer substantial loss of value by the lapse of time, or is a live animal, the said good may, by order of the Commissioner, be sold immediately, and the proceeds thereof be retained to make good for any claim that may be legally made in respect thereof and for the purpose of any proceedings instituted under this Ordinance in respect of the seized goods, such proceeds

shall represent and substitute the said seized goods.

(7) Where a seizure made in accordance with this article is contested in accordance with sub-article (5), the Commissioner may at any time, if he deems fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver any object seized to any claimant upon paying to the Commissioner such sum as the Commissioner deems adequate, and as long as it does not exceed such sum which in the opinion of the Commissioner represents the value of the object, including any duty and tax which are still due on it, or upon the claimant giving such bank guarantee that is acceptable to the Commissioner for the payment of such sum. Such sum or such guarantee, as the case may be, shall be retained to make good for any claim that may be legally made in respect thereof and shall, for the purpose of any proceedings taken under this Ordinance in respect of the seized goods, represent and substitute the said seized goods.

73. (1) Any person may file an appeal before the Administrative Review Tribunal in cases referred to in article 72 and related to, as a consequence of, or incidental to the seizure of any goods in accordance with the provisions of this Ordinance.

Special procedures when goods are seized.

Added by:
XLI. 1974.3.
Substituted by:
XIII.1979.33.
Amended by:
XXII. 2011.5;
VII.2022.13.
Substituted by:
III.2026.11.

(2) The application shall, under pain of nullity, state clearly and concisely the nature of the contestation, the facts out of which the contestation arises, the reasons on the basis of which such contestation should be upheld, and the claim for the release of the seized goods.

(3) The applicant shall attach to the application all such documents in support of his claim and shall specify in his application the list of witnesses that he intends to produce stating in respect of each, the proof which he intends to produce in front of the Tribunal.

(4) The date of the first hearing shall not be later than thirty (30) days from the date on which the application was filed.

(5) The application and the notice of the date appointed for hearing shall be served on the Commissioner without delay and the said Commissioner shall file his reply thereto within twenty (20) days following the date of service of the application.

(6) The Commissioner shall, in his reply, state clearly and concisely whether he agrees with the facts established in the application and the reasons on the basis of which he objects to the claim. He shall also indicate in his reply the list of the witnesses to be heard before the Administrative Review Tribunal and shall attach thereto all the documents in support thereof.

(7) On the day appointed for the hearing of the application, the Administrative Review Tribunal shall consider the points of fact and law that may be determined only from the application, the reply, the documents filed by either of the parties, or from the evidence specified by either of the parties in the application or reply, as the case may be, or from the oral pleadings of either of the parties.

(8) The Administrative Review Tribunal shall hear the

application expeditiously.

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(9) Saving the preceding provisions of this article, the provisions of the [Code of Organization and Civil Procedure](#) shall apply in relation to any such application or reply.

Compensation for goods not liable to forfeiture.
Amended by:
XVI. 1960.3.
Substituted by:
XII. 2001.10.
Amended by:
XXII. 2011.5.

74. (1) If, where anything is delivered or sold in accordance with article 72 or is destroyed in accordance with any of the provisions of this Ordinance or of any other law, it is held in proceedings taken under this Ordinance that the thing was not liable to forfeiture at the time of its seizure, the Commissioner shall, subject to any deduction allowed under sub-article (2), offer on demand in writing by the claimant to him -

- (a) an amount equal to any sum paid by him or the security given by him under article 72(4); or
- (b) where he has sold the thing, an amount equal to the proceeds of the sale; or
- (c) where he has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure.

(2) Where the amount to be tendered under sub-article (1)(a), (b) or (c) or the security tendered includes any sum on account of any duty, levy or tax chargeable on the thing which has not been paid before its seizure, the Commissioner may deduct so much of that amount or security as represents that duty, levy or tax.

(3) If the claimant accepts any amount tendered to him under sub-article (1), he shall not be entitled to maintain any action on account of the seizure, detention, sale, or destruction of the thing or of any other matter consequential thereto.

(4) For the purpose of sub-article (1)(c), the market value of anything at the time of its seizure shall be taken to be such amount as the Commissioner and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Court of Magistrates upon the application of the Commissioner or the claimant, whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee or directed by the Court of Magistrates.

Seizures may be restored and punishments remitted by President of Malta.
Amended by:
XXXIX. 1965.6;
LVIII. 1974.68.

75. When any seizure has been made, or any penalty or forfeiture incurred under this Ordinance, the President of Malta may direct the restoration of such seizure, whether condemnation has taken place or not, or waive proceedings, or mitigate or remit such penalty or forfeiture, on such terms and conditions as he may see fit.

Prescription.
Amended by:
XVI.1960.3;
XXXI. 1963.5.
Substituted by:
XIX. 1985.31.
Amended by:
XII. 2001.11.
XXXII. 2007.31;
XXII. 2011.5.

76. (1) Any proceedings for any offence against this Ordinance and any proceedings for the recovery of any pecuniary penalty or otherwise under this Ordinance shall be instituted by or in the name of the Commissioner.

(2) Such proceedings shall be instituted within ten years from the day of the commission of the offence.

77. If, in any claim in respect of any goods seized for non-payment of duties, or any other cause of forfeiture, or in any prosecution for the recovery of any pecuniary penalty or otherwise under this Ordinance, any dispute arises whether the duties of customs have been paid in respect of such goods, or whether the same have been lawfully imported or lawfully transshipped or unshipped, or concerning the place from where such goods were brought, then and in every such case the proof thereof shall be on the person making such claim or on the defendant in such prosecution, as the case may be.

Burden of proof in smuggling cases.
Amended by:
XXXI.1963.6.

78. In all cases where the value of the goods is relevant for the determination of any penalty, such value shall, as regards proceedings in court, be determined in accordance with the rules contained in the Third Schedule to the [Import Duties Act](#), and the Annex thereto.

How value is to be ascertained.
Substituted by:
XIII. 1963.34;
XII. 2001.12.
Cap. 337.

79. (1) No person shall sign an entry for the importation or exportation of goods unless he is the importer or exporter of the goods declared on such entry, or unless he is authorised for the purpose by the importer or exporter thereof, and, in any such case, such entry shall be signed on behalf of such importer or exporter, as the case may be.

Signing of entry for importation or exportation of goods.

Added by:
XIII. 1979.35.
Amended by:
XIII. 1983.5;
L.N. 407 of 2007;
L.N. 426 of 2012.

(2) Any person signing an entry for the importation or exportation of goods, whether in his own name or on behalf of any other person, shall enter thereon his name and address and his legally valid identification document number.

(3) Any person who signs an entry for the importation or exportation of goods, not being the importer or exporter thereof, without having the authority so to sign shall be guilty of an offence and shall, on conviction, be liable to a fine (*multa*) of not less than two hundred and thirty-two euro and ninety-four cents (€232.94) but not exceeding one thousand and one hundred and sixty-four euro and sixty-nine cents (€1,164.69), or to imprisonment for a term of not less than one month but not exceeding six months, or to both such fine and imprisonment.

PART XIII

GENERAL PROVISIONS

80. (1) It shall be lawful for the Minister responsible for customs, from time to time, to make, and when made, to alter or revoke regulations for the working of the customs department and generally for giving effect to any of the purposes of this Ordinance.

Power of Minister responsible for customs to make regulations.

Amended by:
L.N. 4 of 1963;
XIII. 1979.36;
XIII. 1983.5;
XXXII. 2007.23;
L.N. 407 of 2007;
XXXV.2023.11.

(2) Any regulations made under sub-article (1) may provide that any person who contravenes or fails to comply with any of those regulations shall be guilty of an offence, and such regulations may provide for the penalty of a fine (*multa*) not exceeding one thousand and eight hundred and sixty-three euro and fifty cents (€1,863.50) or an amount equal to three times the duty payable on any goods in respect of which the offence is committed, whichever shall be higher, or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment, in respect of any conviction.

(3) Where any regulations made under sub-article (1) do not provide

for any punishment, any person who contravenes, or fails to comply with, any of those regulations shall be liable, on conviction, to a fine (*multa*) not exceeding four hundred and sixty-five euro and eighty-seven cents (€465.87).

Power to make regulations with respect to exclusive economic zone area or environment protection area.
Added by: XXXV.2023.11.
Cap. 625.

(4) The Minister responsible for customs may make, amend, substitute or repeal rules or regulations in relation to the application of all or part of the provisions of the Ordinance and of any subsidiary legislation made thereunder for the purpose of regulating, prescribing or otherwise providing for customs matters in respect of any exclusive economic zone area or environment protection area as defined in the [Exclusive Economic Zone Act](#).

Giving effect to reciprocal agreements.
Added by: XII. 2001.13.
Amended by: XXII. 2011.5.

80A. For the purpose of implementing obligations in pursuance of bilateral or multilateral agreements or other arrangements, the Commissioner shall co-operate with other customs services on matters of mutual concern and may for that purpose -

- (a) give effect, in accordance with such arrangements as he may direct or as the Minister responsible for customs may by regulations prescribe, to any requirements or practice as to the movement of goods between countries; and
- (b) give effect to any reciprocal arrangements made with other customs services for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.

Power to amend or revoke Schedule.
Added by: XXXI. 1963.7.
Amended by: III. 2013.13.

81. The Minister responsible for customs may by regulations made under this article amend or revoke the Schedules hereto.

Minister may prescribe forms.
Added by: XIX.1985.32

81A. (1) The Minister responsible for customs may make regulations to prescribe the forms to be used in accordance with and for the purposes of any provisions of this Ordinance and of any regulations made thereunder and, from time to time, to amend, substitute, revoke and add to any such forms.

(2) The revocation or alteration of any forms as provided in sub-article (1) shall not affect any penalty, forfeiture or punishment incurred before such revocation or alteration.

Power to prohibit imports.
Added by: IV. 1938.2.
Amended by: XIV.1958.2;
XXV. 1962.4;
L.N. 4 of 1963;
XX. 1963.2;
XXXV. 1975.58;
XXII. 2011.5;
XXXVII. 2016.8.

82. (1) The Minister responsible for customs may, by regulation, prohibit, restrict or regulate the importation into Malta, whether by sea or air, of any goods or class of goods.

(2) A regulation under this article may specify any goods or class of goods, either generally or in any particular manner, whether with reference to the country of origin, or the route of importation or otherwise.

(3) Where the Commissioner has reason to suspect that any material containing extreme pornographic images has been imported into Malta in contravention of any regulations made under sub-article (1), but so that no other offence against this Ordinance is committed in connection with or

for the purpose of the importation thereof, the Commissioner may detain and open and, subject to the provisions of the next following sub-article, with the written authority of the Minister responsible for customs, destroy such material.

(4) The provisions of the Second Schedule to the [Post Office Act](#) shall apply to any printed matter detained under the last foregoing sub-article, and for the purpose of this sub-article -

Cap. 254.

- (a) the references in that Schedule to the Postmaster General shall be construed as if they were references to the Commissioner for Tax and Customs;
- (b) the references to the Minister in paragraphs 5 and 7 of that Schedule shall be construed as if they were references to the Minister responsible for customs; and
- (c) the references in that Schedule to the detaining of printed matter under article 27 of the [Post Office Act](#), and to delivery through the post shall be construed as if they were references to the detaining of printed matter under sub-article (3) and to release from Customs respectively.

Cap. 254.

(5) The provisions of sub-articles (3) and (4) shall be without prejudice to any seizure, forfeiture, remedy, right of proceeding or penalty established by the other provisions of this Ordinance in respect of any article, other than printed matter to which sub-article (3) applies, imported in contravention of regulations made under sub-article (1).

83. Any regulations made by the Minister responsible for customs under this Ordinance shall be published in the Government Gazette and shall have the same effect as if they formed part of this Ordinance. A copy of such regulations shall, as soon as practicable, be laid on the Table of the House of Representatives:

Regulations to be published in the Government Gazette.
Amended by:
XXV. 1962.4;
L.N. 4 of 1963;
XXXI. 1963.8;
L.N. 46 of 1965.

Provided that, in the case of any regulations made under article 81, if the House of Representatives, within a period of twenty days, beginning with the day on which any such regulations are laid before it, resolves that they be annulled, the same shall cease to have effect, but without prejudice to anything previously done thereunder or to the making of any new regulations. In reckoning any period for the purposes of this proviso no account shall be taken of any time during which the House of Representatives is dissolved or prorogued or during which it is adjourned for more than four days.

84. The provisions of this Ordinance relating to the entry, unshipment, landing or shipment of goods, shall, as far as they are applicable, be deemed to apply to and include goods unshipped in transit or for the purpose of transshipment.

Application of Ordinance to transshipments.

85. (1) It shall be lawful for the President of Malta, by a notice published in the Government Gazette, to authorize any Customs and Excise officer or any Customs official to exercise, within such limits as shall by a notice published as aforesaid be prescribed by the President of Malta, such functions as by any law or regulations made thereunder, are vested in the officers of the Executive Police.

Power of President of Malta to authorise certain customs officers to exercise the duties of Police officers.
Amended by:
XXXIX. 1965.6;
LVIII. 1974.68;
L.N. 148 of 1975.

Oaths.

(2) Before any such officer or person shall exercise any of the functions referred to in sub-article (1), he shall take the oaths here following:

- (a) I do solemnly swear/affirm that I will bear true faith and allegiance to the people and the Republic of Malta and its Constitution. (So help me God).
- (b) I.....do swear that while holding the office of (*insert description of office*) I will to the best of my knowledge and ability discharge the functions of an officer of the Executive Police faithfully and according to law.

Rewards.

Amended by:
XXXIX. 1965.6;
LVIII. 1974.68;
XIII. 1983.5;
L.N. 407 of 2007.

86. (1) The President of Malta may award to any official arresting any individual liable to arrest under this Ordinance and to any person giving information leading to the conviction of any such individual, such reward as he may think fit, not exceeding the sum of forty-six euro and fifty-nine cents (€46.59) for each individual, provided such individual is actually convicted.

(2) The President of Malta may order to be paid, in respect of any seizure made under this Ordinance, to the person or persons making the same and to any person or persons through whose information or means such seizure shall have been made, such rewards as he may see fit, not exceeding the value of the goods or things so seized; and for this purpose the value of the goods or things seized as aforesaid shall be determined in accordance with the provisions of article 78.

Non-applicability
of article 21 of the
Criminal Code, etc.
Added by:
XIII. 1979.37.
Cap. 9.
Cap. 446.

87. The provisions of article 21 of the [Criminal Code](#) and of the [Probation Act](#), shall not be applicable in respect of any offence against the provisions of this Ordinance or of any regulations made thereunder.

Right of appeal.
Added by:
XIII. 1979.37.
Amended by:
VIII. 1990.3;
Cap. 9.

88. Notwithstanding the provisions of the [Criminal Code](#), the Attorney General shall always have a right of appeal to the Court of Criminal Appeal from any judgment given by the Court of Magistrates in respect of criminal proceedings arising out of the provisions of this Ordinance.

Collection of
objects.
Added by:
XVIII.2021.11.
Amended by:
VII.2022.14

89. (1) If in any Court judgment, whether of a civil or a criminal nature, the Court releases in favour of a person objects that are seized by the Commissioner, and the person fails to collect those objects from Customs within sixty (60) days from the date of judgment, the Commissioner may send a registered letter or leave a letter at the person's last known address and impose a time limit of sixty (60) days from the date of the letter, within which the person shall collect the objects from the Commissioner. If the person fails to collect the objects from the Commissioner within the given time limit, which time limit may be extended on the request of the person concerned for valid reasons, the objects become the property of the Commissioner.

(2) If the letter is not notified in a way specified in sub-article (1), the Commissioner shall publish a notice in the Gazette with the content of the letter and if the person does not collect the objects from Customs within sixty (60) days from publication, the objects become the property

of the Commissioner.

(3) The provisions of sub-articles (1) and (2) also apply in circumstances where the Commissioner returns the objects that were withheld by him under any provision of the law but the person fails to collect them.

(4) (a) In the case of the destruction of the goods, the cost of the destruction of the goods that are not collected and become the property of the Commissioner, as provided in this article, shall be paid by the person to whom the goods were originally released.

(b) The cost of destruction shall constitute a civil debt owed and payable to the Commissioner by the person to whom the goods were originally released.

90. In the case of destruction of the goods that become property of the Commissioner by operation of law or by court decision, the costs of their destruction shall be paid by the original owner of the goods.

Costs of
destruction.
Added by:
VII.2022.15.

91. (a) The Commissioner shall have the right to dispose lawfully of all the goods seized according to any customs law, both when that seizure becomes final as well as when the goods have been abandoned.

The Commissioner
shall have the right
to dispose.
Added by:
VII.2022.15.
Amended by:
XII.2023.16.

(b) The right mentioned in paragraph (a) is without prejudice to the right of the Commissioner to dispose of the goods seized before the seizure becomes final, in the circumstances and for the reasons provided by law.

(c) The goods seized under any customs legislation, except for objects of food or drink items for humans, shall either be put to use by a public entity, or be placed for sale by call for offers, or be destroyed, or otherwise the Commissioner may dispose of them in any other way as he deems appropriate with the approval of the Minister responsible for Customs:

Provided that objects of food or drink items for humans shall be placed for sale by call for offers.

92. The Commissioner may require a sworn declaration to serve as proof in the absence of more specific Customs documents or to serve as ulterior proof after all the required documentation has been provided.

Ulterior proof.
Added by:
XII.2023.17.

93. The Commissioner or any Customs official and, or any Police officer shall be afforded the same protection in relation to judicial proceedings in accordance with the [Holders of Public Office and Public Entities \(Responsibility\) Act](#).

Protection
provided by the
Holders of Public
Office and Public
Entities
(Responsibility)
Act.
Cap. 652.
Added by:
III.2026.12.

Added by:
XXXI. 1963.9.
Amended by:
XXX. 1980.2;
III. 2013.15.

FIRST SCHEDULE**(Article 62)**

1. Tobacco.
 2. Wines and spirits.
 3. Firearms.
 4. Ammunition.
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Added by:
III. 2013.16.
Amended by:
XV. 2016.8;
XVI. 2017.12.

SECOND SCHEDULE**(Article 63)**

The irregularities which are referred to in article 63(2) are:

- where the currency is not indicated or the correct currency is not indicated in the customs declaration
 - when the transport fare of the goods is not indicated or is not correctly indicated in the customs declaration.
 - in the case of an offence under article 62(p) of this Ordinance
 - in the case of an offence under article 62(r) of this Ordinance.
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Added by:
XVIII.2021.12.

THIRD SCHEDULE**(Article 62 and Article 62A)**

The amendments that may be made in the declaration, as provided in paragraph (iii) of the proviso to paragraph (m) of article 62, in paragraph (iii) of the proviso to paragraph (r) of article 62 and in paragraph (iii) of the second proviso to article 62A, are only those which amend:

1. The origin of the good.
2. The freight of the good.
3. The constituent material of the good.
4. The insurance of the good.

Any other amendment in the declaration shall be deemed to tend to make the declaration applicable to other goods, other than those originally declared.