

CHAPTER 382

EXCISE DUTY ACT

To make provisions for the imposition of an excise duty on goods and for matters incidental or connected therewith.

1st January, 1995

ACT XVI of 1995, as amended by Acts VII of 1996; VII and XXV of 1997, IV and XIV of 1998, and V of 1999; Legal Notice 227 of 1999; Acts VII of 2000, IX of 2001 and II of 2002; Legal Notice 243 of 2002; Acts II and IX of 2003; Legal Notices 11, 450 and 481 of 2004; Acts II of 2004 and II of 2005; Legal Notices 416 of 2005 and 118 of 2006; Acts II and VIII of 2006, and IV of 2007; Legal Notice 425 of 2007; Act XXXII of 2007; Legal Notice 105 of 2008; Acts II of 2009, and I and XIII of 2010; Legal Notices 96, 284 and 336 of 2010; Acts IV and XXII of 2011, and V of 2012; Legal Notice 207 of 2012; Act III of 2013; Legal Notice 437 of 2013; Acts XII of 2014, XIII of 2015, XV of 2016, XVI of 2017, Legal Notice 270 of 2017, Acts VII of 2018, VII of 2019 and VIII of 2020, XVIII of 2021 and VII of 2022 Legal Notice 250 of 2020, 429 of 2021, 177 of 2022 and 50 of 2023, and Act XII and XXXV of 2023 and Legal Notices 42 and 43 of 2024 and Act IX of 2025 and Legal Notice 195 of 2025 and Act III of 2026 and Legal Notice 38 of 2026.

1. The short title of this Act is the Excise Duty Act.

Short title.

2. In this Act unless the context otherwise requires -

Definitions.

"aircraft" means any aircraft flying, or intended by the operator to fly, for the purpose of aerial work;

Amended by:

XXV. 1997.2;

IX. 2001.3.

Substituted by:

II. 2002.9.

Amended by:

IX. 2003.79.

Substituted by:

XIII. 2010.2.

Amended by:

XXII. 2011.5;

III. 2013.58;

XIII. 2015.127;

XVI. 2017.64;

VII.2018.65;

VII.2019.55;

XVIII.2021.49;

XII.2023.44;

III.2026.45.

"a typical mode of transport" means the transport of fuels other than in the tanks of vehicles or in appropriate reserve fuel canisters and the transport of liquid heating products other than by means of tankers used on behalf of professional traders in terms of article 14A(4);

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

"authorised tax warehouse" means a place where excisable goods are produced, processed, held, received or dispatched under duty suspension arrangements by an authorised tax warehouse keeper in the course of his business, subject to certain conditions laid down by the Commissioner;

"authorised tax warehouse keeper" means a natural or legal person authorised by the Commissioner, in the course of his business, to produce, process, hold, receive or dispatch excisable goods under a duty suspension arrangement in a authorised tax warehouse;

"beer production" or "the production of beer" shall be taken to mean the process whereby beer is produced from the fermentation of the wort and any process whereby beer of lower density or specific gravity is derived from beer, whatever its origin, of a higher density or specific gravity. It shall also include the mixing of

beer with any non-alcoholic beverage and on either of which no excise duty had been paid such that the resulting admixture contains an actual alcoholic strength by volume exceeding 0.5% vol;

"certified consignee" means a natural or legal person duly registered with the competent authorities of a Member State of destination to receive excisable goods, in the course of his business, which were released for consumption in the territory of one Member State and which are subsequently transferred to the territory of another Member State;

"certified consignor" means a natural or legal person duly registered with the competent authorities of a Member State of dispatch to send excisable goods, in the course of his business, which were released for consumption in the territory of one Member State and which are subsequently transferred to the territory of another Member State;

"the Community" or "territory of the Community" means the territories of the Member States;

"competent authority" means a body or authority which has a supervisory or regulatory role in a Member State in relation to excisable goods;

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"the Commissioner" has the same meaning assigned to it in the [Customs 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 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 Act as authorised for this purpose by the applicable legislation;

"customs suspensive procedure or arrangement" means any one of the special procedures as provided for under [Regulation \(EEC\) No 2913/92](#) relating to the customs supervision to which non-Community goods are subjected upon their entry into the Community customs territory, temporary storage, free zones or free warehouses, as well as any of the arrangements referred to in Article 84(1)(a) of that Regulation;

"Customs tariff" means the Common Customs Tariff adopted by the European Union;

"duty" and "excise duty" mean the duty imposed by this Act;

"duty suspension arrangement" means a tax arrangement applied to the production, processing, holding, storage or movement of excisable goods not covered by a customs suspensive procedure or arrangement, excise duty being suspended;

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

"excise duty due" means all the excise duty due on the goods and

includes also the excise duty which has already been paid on those goods;

"excisable goods" means any goods of a class or description as listed in the First Schedule, excluding tobacco which is not listed in the Third Schedule;

"importation of excisable goods" means the entry into the territory of the Community of excisable goods unless the goods upon their entry into the Community are placed under a customs suspensive procedure or arrangement, as well as their release from a customs suspensive procedure or arrangement;

"independent small brewery" and "birrerija indipendenti u žghira" mean, for the purpose of reduced rates, a brewery which is legally and economically independent of any other brewery, which uses premises situated physically apart from those of any other brewery and does not operate under licence. However, where two (2) or more small breweries cooperate, and their combined annual production does not exceed two hundred thousand (200,000) hectolitre, those breweries may be treated as a single independent small brewery;

"independent small wine producer" and "produttur tal-inbid indipendenti u žghir" mean, for the purpose of reduced rates, a wine producer which is legally and economically independent of any other wine producer, which uses premises situated physically apart from those of any other wine producer and does not operate under licence. However, where two (2) or more small wine producers cooperate, and their combined annual production does not exceed one thousand (1,000) hectolitre or twenty thousand (20,000) hectolitre, as appropriate, those wine producers may be treated as a single independent small wine producer;

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

"Member State" and "territory of a Member State" means the territory of each Member State of the Community to which the Treaty is applicable, in accordance with Article 299 thereof, with the exception of third territories;

"the Minister" means the Minister responsible for customs;

"nicotine pouch" means nicotine containing products intended for the intake of nicotine into the human body, for oral application, excluding products for inhalation, and products intended to assist tobacco use cessation classified under HS Code 2404919000;

"non-alcoholic beverage" means a non-alcoholic beverage falling under heading 22.02 of the Customs Tariff;

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

"registered consignee" means a natural or legal person authorised by the Commissioner, in the course of his business and under the conditions fixed by the Commissioner, to receive excisable goods moving under a duty suspension arrangement from another Member

State;

"registered consignor" means a natural or legal person authorised by the Commissioner, in the course of his business and under the conditions fixed by the Commissioner, to only dispatch goods subject to excise duty which are subject to duty suspension upon their release for free circulation in accordance with Article 201 of Regulation (EU) No. 952/2013;

"registered merchant" means a physical or legal person authorised by the Commissioner to dispatch and, or receive goods subject to excise duty as mentioned in Schedule Five A, Five B, Five C, Five D, Five E, Five F, Five G and Five H;

"release for consumption" means:

- (a) the release of excisable goods, including irregular release, from a duty suspension arrangement;
- (b) the holding of excisable goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of Community law and national legislation;
- (c) the production of excisable goods, including irregular production, outside a duty suspension arrangement;
- (d) the entry into Malta of excisable goods, including irregular entry into Malta, unless the excisable goods are placed, immediately upon entry, under a duty suspension arrangement;

"smokeless tobacco product" means a tobacco product not involving a combustion process, including heated tobacco products as defined in regulation 2 of the [Manufacture, Presentation and Sale of Tobacco and Related Products Regulations](#) and herbal products not involving a combustion process but excluding chewing tobacco, nasal tobacco or tobacco for oral use;

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"third country" means any State or territory to which the Treaty is not applicable;

"the Treaty" means the Treaty establishing the European Community;

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

Impositions of
excise duty.
Amended by:
XIV. 1998.2;
IX. 2001.4;
XXII. 2011.5;
VII.2022.59;
III.2026.46.

3. (1) There shall be charged and levied by the Commissioner on account of the Government an excise duty on excisable goods.

(2) The duty payable on excisable goods shall be at the rate specified in the relevant Schedules to this Act which shall be in the English language only:

Provided that the Minister may from time to time order the publication of the said relevant Schedules in the Maltese language and in any such case, if there is any conflict between the Maltese and English text of the Schedules, the English text shall prevail.

(3) The duty payable on excisable goods according to this Act shall also be payable on goods which are produced, imported and

placed on the market under any description of excisable goods, notwithstanding that such goods do not have the specifications and qualities required by law so as to have such description, and all the provisions of this Act and of any regulations made thereunder shall apply to such goods in the same manner as if they were the excisable goods as which they are described.

(4) (a) Goods in small consignments of a non-commercial nature sent from third countries by private persons to other private persons in Malta are exempt from excise duty.

(b) For the purposes of paragraph (a):

(i) "goods" means excisable goods except:

- cigarettes, cigarillos, cigars and smoking tobacco; and
- distilled beverages and spirits of alcoholic strength which exceeds twenty-two per-cent (22%) vol., undenatured ethyl alcohol of eighty per-cent (80%) vol. and more, distilled beverages and spirits, and aperatives based on wine or alcohol, tafia, saké or similar drinks of alcoholic strength of twenty-two per-cent (22%) vol. or less, sparkling wines, fortified wines or still wines;

(ii) "small consignments of non-commercial nature" means consignments which:

- (a) are of an occasional nature;
- (b) consist only of goods which are intended for personal use by the consignee or his family, and their nature and quantity do not indicate that they are being imported for any commercial purposes;
- (c) contain goods with a total value which does not exceed forty-five euro (€45);
- (d) are sent by a sender to the consignee, without any form of payment.

(5) (a) Notwithstanding the provisions of sub-article (1) and the rates specified in the Fifth Schedule, no excise duty shall be charged or levied on non-harmonised excisable goods listed in Schedules 5A to 5H of the Fifth Schedule which are imported in consignments, where the intrinsic value thereof does not exceed one hundred and fifty euro (€150), provided that all the following conditions are satisfied:

- (i) the consignment is imported by means of postal services or by an authorised courier operator;
- (ii) the consignee is a natural person not acting in the course of any business, trade, profession or vocation;
- (iii) the goods are intended solely for the private use of the consignee or members of his family and neither the

nature and the quantity of the goods nor any document relating thereto indicates any commercial purpose;

(iv) the consignment is of an occasional nature and does not form part of a series of consignments which, taken together, indicate any commercial intent; and

(v) the goods are not subject to any prohibitions or restrictions under European Union law.

(b) For the purposes of paragraph (a):

(i) "intrinsic value" means the value of the goods determined in accordance with the customs valuation rules established in Regulation (EC) No. 1186/2009, excluding the cost of transport and insurance;

(ii) "postal services" or "authorised courier operator" includes any postal service and any private courier authorised to effect the clearance of low-value consignments in Malta;

(iii) compliance with the conditions in paragraph (a) shall be verified by the Commissioner on the basis of the customs declaration, including any simplified declaration, the particulars of the consignee and consignor and such other information or checks as the Commissioner may deem as applicable.

(c) The exemption provided under this sub-article shall be without prejudice to sub-article (4) in respect of small consignments of a non-commercial nature sent by natural persons to other natural persons from any third country.

(d) The Minister may make regulations for the purpose of ensuring the correct implementation of this sub-article, including further conditions, procedures or forms of declaration required for the application of the exemption provided in this sub-article.

4. (1) Excisable goods shall be subject to excise duty at the time of their production, or where applicable of their extraction, or of their arrival into Malta, provided that where excisable goods are placed under a customs procedure on arrival into Malta, entry shall be deemed to take place when they leave the customs procedure.

(2) Excise duty shall become chargeable at the time of release for consumption or when shortages are recorded.

(3) The chargeable conditions and rate of excise duty to be adopted shall be those in force on the date on which release for consumption takes place or shortages are recorded.

(4) *Repealed by [III.2026.47](#).*

(5) For the purpose of this article where excisable goods are moved under a duty suspension arrangement within the territory of the Community, including where the goods are moved via a third country or a third territory, the time of release for consumption shall be considered to be:

(a) when a registered consignee receives the excisable goods from a authorised tax warehouse;

Tax point.
Substituted by:
II. 2002.10.
Amended by:
XIII. 2010.3;
XXII. 2011.5;
III.2026.47.

- (b) when a consignee referred to in article 14(2) receives excisable goods from a authorised tax warehouse which have been dispatched from another Member State.

(6) Where excisable goods are imported into Malta and the Commissioner allows such goods to be moved under a duty suspension arrangement according to the conditions laid down by him to be delivered to a place which has been designated by an authorised tax warehouse keeper or registered consignee, the time of release for consumption shall be the time of receipt of the excisable goods at the place which has been approved by the Commissioner:

Provided that this shall not apply when a registered consignee receives goods on an occasional basis.

(7) For the purpose of this article, the total destruction or irretrievable loss of excisable goods under a duty suspension agreement, as a result of the actual nature of the goods, of unforeseeable circumstances, as a result of *force majeure*, or as a consequence of an authorisation granted by the Commissioner, shall not be considered as a release for consumption.

(8) The chargeable conditions and rate of excise duty to be adopted shall be those in force on the date on which release for consumption takes place.

5. Save as otherwise provided for in this Act or as may be prescribed by regulations thereunder, no goods which are subject to duty shall be released for consumption unless the duty on the said goods has been paid.

Goods not to be released before the payment of the duty.
Substituted by:
II. 2002.11.

6. Any excise duty which is proved to the satisfaction of the Commissioner to have been paid on goods which are used as ingredients or components in the production of excisable goods produced in Malta shall be credited against the duty payable on the goods produced, provided that the said credit shall not exceed the duty on the goods produced.

Duty on ingredients to be credited.
Amended by:
XXII. 2011.5.

7. The duty imposed under this Act shall be without prejudice to any other duty or tax imposed by any other law.

Savings.

8. (1) Duty on excisable goods shall be paid by the following persons:

Payment of duty.
Amended by:
II. 2002.12;
XIII. 2010.4;
XXII. 2011.5;
XII.2023.45.

- (a) in relation to the departure of excisable goods, including irregular departure from a duty suspension arrangement, duty shall be paid:
- (i) by the authorised tax warehouse keeper, the registered consignee or any other person releasing the excisable goods or on whose behalf the excisable goods are released from the duty suspension arrangement and, in the case of irregular departure from the authorised tax warehouse, by any other person involved in that departure;

- (ii) in the case of an irregularity during a movement of excisable goods under a duty suspension arrangement as indicated in article 8A, by the authorised tax warehouse keeper, the registered consignor or any other person who guaranteed the payment in accordance with article 10 and any person who participated in the irregular departure and who was aware or who should reasonably have been aware of the irregular nature of the departure;
- (b) in relation to the holding or storage of excisable goods outside a duty suspension arrangement where the excise duty has not been levied pursuant to the applicable provisions of this Act, by the person holding or storing the excisable goods and any other person involved in the holding or storing of the excisable goods;
- (c) in relation to the production of excisable goods, including irregular production, outside a duty suspension arrangement, by the person producing the excisable goods and, in the case of irregular production, by any other person involved in their production;
- (d) in relation to the importation of excisable goods, including irregular importation, unless the excisable goods are placed, immediately upon importation, under a duty suspension arrangement, by the person who declares the excisable goods or on whose behalf they are declared upon importation and, in the case of irregular importation, by any other person involved in the importation.

(2) Where two or more persons are liable for the payment of the duty in terms of sub-article (1) their liability shall be joint and several.

(3) The prescriptive time period for the Commissioner to notify the debtor with a final decision as provided for in this Act or to initiate judicial proceedings in any other way against him shall be of six (6) years from the date when the excise duty becomes payable as provided for in this Act.

Irregularity.
Added by:
XIII. 2010.5.
Amended by:
XXII. 2011.5.

8A. (1) When an irregularity occurs in relation to excisable goods which are moving under a duty suspension arrangement from a Member State to Malta or when excisable goods are in transit and pass through Malta, which irregularity gives rise to their release for consumption in accordance with article 4(4)(a), the Commissioner, on detecting such an irregularity, shall inform the competent authorities of the Member State of dispatch.

(2) When it is possible for the Commissioner to determine where the irregularity under sub-article (1) occurred, the release for consumption shall take place in the Member State where the irregularity occurred.

(3) When it is not possible for the Commissioner to determine

where the irregularity under sub-article (1) occurred, it shall be presumed that it has occurred in Malta.

(4) When excisable goods moving under a duty suspension arrangement, notwithstanding that they have Malta as their destination, fail to arrive in Malta, and during the movement no irregularity giving rise to their release for consumption in accordance with article 4(4)(a) has been detected, an irregularity shall be deemed to have occurred in the Member State of dispatch at the time when the movement began, unless, within a period of four months from when the movement began, evidence is provided to the satisfaction of the Member State of dispatch of the end of the movement, or of the place where the irregularity occurred:

Provided that where the person who guaranteed payment in accordance with article 10 has not been, or could not have been, informed that the goods have not arrived at their destination, a period of one month from the date of communication of this information by the Commissioner shall be granted to enable him to provide evidence of the end of movement, or of the place where the irregularity occurred.

(5) If before the expiry of a period of three years from the date on which the movement began, the Commissioner ascertains that the irregularity referred to in sub-article (4) actually occurred in Malta, he shall inform the competent authorities of the Member State where the excise duty was levied, which shall reimburse or remit it as soon as evidence of the levying of the excise duty in the other Member State has been provided.

(6) For the purpose of this article:

- (a) the movement of excisable goods under a duty suspension arrangement shall end, in the cases referred to in article 8B(1)(a)(i), (ii), and (iv) and article 8B(1)(b) when the consignee has taken delivery of the excisable goods and, in the cases referred to in article 8B(1)(a)(iii) when the goods have left the territory of the Community;
- (b) the movement of excisable goods under a duty suspension arrangement shall begin in the cases referred to in article 8B(1)(a), when the excisable goods leave the authorised tax warehouse of dispatch, and in the cases referred to article 8B(1)(b) upon their release for free circulation in accordance with Article 201 of Regulation (EU) No. 952/2013;
- (c) "irregularity" means a situation occurring during a movement of excisable goods under a duty suspension arrangement, other than the one referred to in article 14(5), due to which a movement, or a part of a movement of excisable goods, has not ended in terms of paragraph (a) of this sub-article.

Movement of excisable goods under a suspension of excise duty.
 Added by:
 XIII. 2010.5.
 Amended by:
 XXII. 2011.5.

8B. (1) Excisable goods may be moved under a duty suspension arrangement within the territory of the Community, including where the goods are moved via a third country or a third territory:

- (a) from a authorised tax warehouse to:
 - (i) another authorised tax warehouse;
 - (ii) a registered consignee;
 - (iii) the place where the excisable goods leave the territory of the Community;
 - (iv) a consignee referred to in article 14(2), where the goods are dispatched from another Member State;
- (b) from the place of importation to any of the destinations referred to in paragraph (a), where the goods are dispatched by a registered consignor:

Provided that for the purposes of this paragraph, "place of importation" means the place where the goods are when they are released for free circulation in accordance with Article 79 of [Regulation \(EEC\) No 2913/92](#).

(2) By way of derogation from sub-article (1)(a)(i) and (ii) and (b) hereof, and except in the situations referred to in the proviso to article 10A(3), the Commissioner may, under the conditions which he lays down, allow excisable goods to be moved under a duty suspension arrangement to a place of direct delivery, where that place has been designated by the authorised tax warehouse keeper or by the registered consignee. The authorised tax warehouse keeper or the registered consignee shall remain responsible for submitting the report of receipt referred to in regulation 10 to Part H of the Sixth Schedule.

(3) Sub-articles (1) and (2) shall also apply to movements of excisable goods at a zero rate which have not been released for consumption.

(4) A movement of excisable goods shall be considered to take place under a duty suspension arrangement only if it takes place under cover of an electronic administrative document process in accordance with the procedure contemplated under Part H of the Sixth Schedule.

Production, processing and holding of excisable goods.
 Amended by:
 IX. 2001.5.
 Substituted by:
 II. 2002.13.
 Amended by:
 XXII. 2011.5;
 XII.2023.46.

9. (1) The Commissioner shall determine the rules concerning the production, processing, holding and storage of products subject to excise duty, subject to the provisions of the relative regulations.

(2) Production, processing, holding and storage of products subject to excise duty, where the latter has not been paid, shall take place in a authorised tax warehouse.

- (3) (a) The opening and operation of authorised tax warehouses shall be subject to authorization from the Commissioner.
- (b) Applications for the registration of authorised tax warehouses shall be made to the Commissioner in such manner, and shall contain such information and be

accompanied by such documents, plans and certificates, as may be prescribed.

- (c) A certificate of registration shall be issued in such circumstances and in such a manner, and shall be valid for such period and subject to such conditions, as may be prescribed.
- (d) A separate registration shall be required in respect of each authorised tax warehouse.

(4) Subject to any regulations made under this Act, sub-article (2) shall not apply to production of excisable goods produced merely by reason of:

- (a) operations during which small and negligible quantities of excisable goods as may be prescribed, are obtained incidentally;
- (b) production of home made beer, wine and other fermented beverages not produced for commercial purposes; and
- (c) such other operations as may be prescribed.

10. (1) An authorized warehouse keeper shall be required to:

- (a) provide a guarantee, if necessary, to cover production, processing, holding, storage and a compulsory guarantee to cover movement, the conditions for which shall be set by the Commissioner;
- (b) comply with the requirements laid down by the Commissioner;
- (c) keep, for each authorised tax warehouse correct and precise, accounts of stock and product movements which truly reflect the actual stock that is physically present in the authorised tax warehouse;
- (d) produce the products whenever so required; and
- (e) consent to all monitoring and stock checks:

Records and statements.
Substituted by:
II. 2002.14.
Amended by:
XIII. 2010.6;
XXII. 2011.5;
VII. 2018.66;
XII.2023.47.

Provided that the Commissioner, under the conditions set by him, may allow the guarantee referred in paragraph (a) to be provided by the transporter or carrier, the registered consignor, the owner of the excisable goods, the consignee, or jointly by two or more of the said persons herein mentioned.

(2) The guarantee mentioned in the previous sub-article shall be valid throughout the Community and its detailed rules shall be laid down by the Commissioner.

(3) The Commissioner may waive the obligation to provide a guarantee in respect of the following movements of excisable goods under a duty suspension arrangement:

- (a) movements which take place entirely in Malta;
- (b) where the other Member States concerned so agree, movements of energy products within the Community by sea or by fixed pipeline.

Consignee may be any professional trader.

Added by:

II. 2001.15.

Amended by:

XIII. 2010.7;

XXII. 2011.5;

VII.2018.67.

10A. (1) Notwithstanding the provisions of article 10, the consignee shall be a professional trader without authorized warehouse keeper status. This trader may, in the course of his business, receive products subject to excise duty under duty-suspension arrangements. However, he may neither hold nor dispatch such products under excise duty-suspension arrangements.

(2) Such trader shall, before beginning to receive the goods, request to be registered by the Commissioner.

(3) A registered consignee shall comply with the following requirements:

- (a) before dispatch of the excisable goods, guarantee payment of excise duty under the conditions fixed by the Commissioner;
- (b) at the end of the transaction, enter in his accounts excisable goods received under a duty suspension arrangement;
- (c) consent to all monitoring and stock checks enabling the Commissioner to verify that the goods have actually been received:

Provided that where a registered consignee receives excisable goods only occasionally, the authorisation granted by the Commissioner shall be limited to a specified quantity of excisable goods, a single registered consignor and a specified period of time or to a single transaction. The Commissioner may limit the authorisation to one transaction.

Registered consignor.

Added by:

VII.2018.68.

10B. (1) Notwithstanding the provisions of article 10, a registered consignor may be a professional trader without the status of authorized warehouse keeper. The registered consignor may, in the course of his business, dispatch goods which are under duty suspension or goods which are in free circulation.

(2) The registered consignor shall, before starting to dispatch the objects, request to be registered by the Commissioner.

(3) Registered consignor shall observe the following requirements:

- (a) before dispatch of the excisable goods, he shall guarantee the payment of excise duty, under the conditions fixed by the Commissioner;
- (b) at the end of the transaction, he shall enter into his accounts excisable goods dispatched under an excise duty suspension arrangement;
- (c) consent to all monitoring and stock checks enabling the Commissioner to verify that the goods have actually been dispatched:

Provided that where a registered consignor dispatches excisable goods only occasionally, the authorisation granted by the Commissioner shall be limited to a specified quantity of excisable goods, a single consignor and a specified period of time or a single

transaction. The Commissioner may limit the authorisation to one transaction.

10C. (1) Notwithstanding the provisions of article 10, the registered merchant shall be a professional trader without the status of authorised warehouse keeper. This trader may, in the course of his business, dispatch and, or receive goods subject to excise duty, mentioned in Part B of the Fourth Schedule and, in Schedule Five A, Five B, Five C, Five D, Five E, Five F, Five G, Five H and Five I.

Registered merchant.
Added by:
VII.2018.68.
Amended by:
VIII.2020.61;
IX.2025.51.

(2) Such a merchant shall, before starting to dispatch or to receive the objects, request to be registered by the Commissioner.

(3) A registered trader must observe the following requirements:

- (a) before dispatch or receipt of the excisable goods, he shall guarantee the payment of excise duty, under the conditions fixed by the Commissioner;
- (b) at the end of the transaction, he shall enter into his accounts the excisable goods that would have been received or dispatched;
- (c) consent to all monitoring and stock checks enabling the Commissioner to verify that the goods have actually been dispatched or received:

Provided that where a registered merchant receives excisable goods only occasionally, the authorisation granted by the Commissioner shall be limited to a specified quantity of excisable goods, a single consignor and a specified period of time or a single transaction. The Commissioner may limit the authorisation to one transaction.

11. The Commissioner may suspend or revoke the registration of any authorised tax warehouse where the person in charge thereof fails to comply with the provisions of article 10, and the provisions of sub-article (3), (4) and (5) of article 38, shall *mutatis mutandis* apply to any such suspension.

Suspension or revocation of registration.
Amended by:
II. 2002.16;
XXII. 2011.5.

12. (1) Any tanks, receptacles or other containers used in a authorised tax warehouse for the production or storage of excisable goods shall conform with any specifications as may be prescribed or as may be approved for the purpose by the Commissioner.

Marking of storage tanks and vessels and of excisable goods.
Amended by:
II. 2002.17;
XXII. 2011.5.

(2) The Minister may make regulations for the colouring and for the marking of excisable goods for the purpose of ensuring the correct and straightforward application of the provisions of this Act and of preventing any evasion, avoidance or abuse.

Regulations.
 Amended by:
 VII. 1996.2;
 XXV. 1997.3;
 XIV. 1998.3;
 V. 1999.2;
 IX. 2001.6;
 II. 2002.18;
 II. 2005.37;
 L.N. 425 of 2007;
 I. 2010.55;
 XIII. 2010.8;
 XXII. 2011.5;
 VII.2022.60;
 XXXV.2023.39.

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13. (1) The Minister may make, and when made, revoke or amend regulations for the better carrying out of the provisions of this Act, and without prejudice to the generality of the foregoing, such regulations may provide for any of the following:

- (a) the time or times within which, the place where, and the manner in which, excise duty in accordance with this Act is to be paid;
- (b) the manner in which excisable goods may be produced;
- (c) the circumstances under which excisable goods not fit for consumption or unmarketable are destroyed without the payment of duty, or with refund of duty;
- (d) the providing of a security by an authorised tax warehouse keeper in a form acceptable to the Commissioner, in order to safeguard the payment of excise duty payable under this Act, and the manner in which such security may be called in;
- (da) the extension of all or part of the provisions of this Act, including any regulations thereunder to any exclusive economic zone area or environment protection area as defined in [Exclusive Economic Zone Act](#) and prescribing or otherwise providing for excise duty matters in respect of an exclusive economic zone area or environment protection area as defined in [Exclusive Economic Zone Act](#);
- (e) the fees that may be payable to the Commissioner for any services provided by him or for the registration of any authorised tax warehouse under this Act;
- (f) anything that may be prescribed in accordance with this Act;
- (g) the procedure to be followed on a movement of excisable goods under suspension of excise duty; and
- (h) guide levels to determine the quantity of an article subject to excise duty.

(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 twenty-five thousand euro (€25,000) or an amount equal to three times the duty payable on any goods in respect of which the offence is committed, whichever shall be the 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 twenty-five thousand euro (€25,000) or an amount equal to three times the duty payable on any goods in respect of which the offence is committed, whichever shall be the higher.

(4) The regulations contained in the Sixth Schedule to this Act shall be deemed to have been made under the powers contained under sub-article (1) and may be revoked and amended accordingly.

(5) The Minister may by regulations published in the Gazette add, amend, revoke or substitute the Schedules to this Act, or any of them, as may become necessary from time to time, and such amendments may also be made with an aim to ensure that the Customs Tariff Headings under which the respective excisable goods are classified conform with the Harmonized Commodity Description and Coding System 1983, as adopted and published by the Customs Co-operation Council:

Provided that this authority shall not extend to cases in which its application results in a duty being prescribed in respect of any new article or in an increase in the rate of duty prescribed in respect of any article.

14. (1) No duty shall be liable on excisable goods -

- (a) produced in the circumstances specified in article 9(4); and
- (b) so exempted in terms of the relevant Schedules to this Act.

Exemptions.
Amended by:
IX. 2001.7;
II. 2002.19;
XIII. 2010.9;
XXII. 2011.5.

(2) It shall be lawful for the Minister to exempt the following from the payment of excise duty under such conditions and restrictions as he may deem fit to impose:

- (a) excisable goods on which the granting of such exemption is necessary, but to the extent only that it is so necessary, for the implementation of any international commitment entered into by the Government of Malta;
- (b) excisable goods where such exemption is granted in favour of a person or a class of persons who, in accordance with, or by an order made under, the provisions of the [Diplomatic Immunities and Privileges Act](#), is exempt from customs duties on articles intended for the personal use of such person or persons;
- (c) excisable goods where such exemption is deemed to be justifiable by the Minister;
- (d) excisable goods intended to be used by international organizations recognized by the host Member State, and by members of such organizations, within the limits and under the conditions laid down by the international conventions establishing such organizations or by headquarters agreements;
- (e) excisable goods intended to be used for consumption under an agreement concluded with third countries or international organizations provided that such an agreement is allowed or authorised with regard to an exemption from value added tax:

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Provided that excisable goods moving under a duty suspension arrangement to a person referred to in this sub-article shall be accompanied by an exemption certificate in the form and content established by the Commissioner.

(3) The Minister shall have the power by order to exempt from the payment of excise duty any excisable goods which are imported or produced in Malta for the purpose of being used as ingredients or components in the production of excisable goods. Such exemption may be made subject to such conditions as the Minister may deem fit to impose.

(4) No excise duty shall be payable on excisable goods released for export as merchandise, shipped as stores or taken as fuel to power the engines of ships or aircraft on any foreign bound ship or aircraft provided this is done directly from a authorised tax warehouse.

(5) No excise duty shall be liable on excisable goods which have not been released by the authorised tax warehouse keeper for consumption, provided such excisable goods are destroyed under customs supervision by written permission of and under the conditions laid down by the Commissioner.

Excisable goods
acquired by a
private individual.
Added by:
XIII. 2010.10.
Amended by:
XXII. 2011.5.

14A. (1) Excise duty on excisable goods acquired by a private individual for his own use, and personally transported from a Member State to Malta, shall be charged in the Member State in which the excisable goods are acquired.

(2) To determine whether the excisable goods referred to in sub-article (1) are intended for the own use of a private individual, the Commissioner shall take account of the following:

- (a) the commercial status of the holder of the excisable goods and his reasons for holding them;
- (b) the place where the excisable goods are located or, if appropriate, the mode of transport used;
- (c) any document relating to the excisable goods;
- (d) the nature of the excisable goods; and
- (e) the quantity of the excisable goods.

(3) For the purposes of applying sub-article (2)(e), the Minister may make regulations laying down guide levels, solely as a form of evidence.

(4) The Minister may, by notice in the Gazette, also provide that excise duty shall become due on the acquisition of mineral oils already released for consumption in another Member State if such products are transported by a private individual using atypical modes of transport.

Excisable goods
already released
for consumption.
Added by:
XIII. 2010.10.
Amended by:
XXII. 2011.5.

14B. (1) Without prejudice to article 14D(1), excisable goods which have already been released for consumption in one Member State and are held for commercial purposes in Malta in order to be delivered or used in Malta, shall be subject to excise duty in Malta:

Provided that for the purpose of this sub-article, holding for

commercial purposes shall mean the holding of excisable goods by a person other than a private individual or by a private individual for reasons other than his own use and transported by him.

(2) Excise duty due in terms of sub-article (1) shall be paid by the person making the delivery or holding the goods intended for delivery, or to whom the goods are delivered in the other Member State, as the case may be.

(3) Without prejudice to article 14F, excisable goods which have already been released for consumption in one Member State and move within the Community for commercial purposes shall not be regarded as being held for such purposes until they reach the Member State of destination, provided that they are moving under cover of the formalities set out at Part H of the Sixth Schedule.

(4) Excisable goods which are held on board a boat or aircraft making sea-crossings or flights between Malta and another Member State but which are not available for sale when the boat or aircraft is in the Maltese territory shall not be regarded as held for commercial purposes in Malta.

(5) When excise duty for excisable goods which were released for consumption in Malta had become chargeable and collected in another Member State, the Commissioner may request the authorities of the other Member State for a reimbursement or remittance of the duty paid.

14C. (1) Excisable goods which have been released for consumption in terms of article 14B(1) shall move between the territories of the various Member States under cover of an accompanying document listing the main data from the document referred to at Part H of the Sixth Schedule.

Excisable goods released for consumption in terms of article 14B(1).

Added by:
XIII. 2010.10.

Amended by:
XXII. 2011.5.

(2) The persons referred in article 14B(2) shall comply with the following requirements:

- (a) before the goods are dispatched they shall submit a declaration to the Commissioner and guarantee payment of the excise duty;
- (b) pay the excise duty to the Commissioner after the excisable goods arrive;
- (c) consent to any checks by a Customs official to satisfy himself that the excisable goods have actually been received and that the excise duty chargeable on them has been paid.

14D. (1) Excisable goods already released for consumption in one Member State, which are purchased by a person, other than an authorised tax warehouse keeper or a registered consignee, established in another Member State who does not carry out an independent economic activity, and which are dispatched or transported to Malta directly or indirectly by the vendor or on his behalf, shall be subject to excise duty.

Excisable goods already released for consumption in a Member State.

Added by:
XIII. 2010.10.

Amended by:
XXII. 2011.5.

(2) In the case referred to in sub-article (1), the excise duty shall become chargeable at the time of delivery of the excisable

goods. The chargeability conditions and rate of excise duty to be applied shall be those in force on the date on which the duty becomes chargeable.

(3) The person liable to pay the excise duty is the vendor who shall comply with the following requirements:

- (a) before dispatching the excisable goods, he shall register his identity and guarantee payment of the excise duty with the Commissioner and be subject to the conditions laid down by the Commissioner;
- (b) pay the excise duty to the Commissioner after the excisable goods arrive;
- (c) keep accounts of deliveries of the excisable goods:

Provided that the Minister may enter into bilateral agreements with other Member States in order to simplify these requirements.

(4) In the case referred to in sub-article (1), the excise duty levied shall be reimbursed or remitted by the Commissioner at the vendor's request, where the vendor has followed the procedures laid down in sub-article (3).

(5) The Minister may, by a notice in the Gazette, lay down specific rules for applying sub-articles (1) to (4) to excisable goods that are covered by special national distribution arrangements.

Loss of excisable
goods during
transport.
Added by:
XIII. 2010.10.
Amended by:
XXII. 2011.5.

14E. (1) In the situations referred to in article 14B(1) and article 14D(1), in the event of the total destruction or irretrievable loss of the excisable goods, during their transport, which were not released for consumption in Malta, as a result of the actual nature of the goods, or unforeseeable circumstances, or *force majeure*, or as a consequence of authorisation by the Commissioner, the excise duty shall not be chargeable in Malta:

Provided that the total destruction or irretrievable loss of the excisable goods in question shall be proven to the satisfaction of the Commissioner. Furthermore, the guarantee lodged pursuant to article 14C(2)(a) or article 14D(4)(a) shall be released.

(2) The Minister may, after consulting the Commissioner, by notice in the Gazette, lay down the rules and conditions under which the losses referred to in sub-article (1) are determined.

Irregularity
occurring or
detected in Malta.
Added by:
XIII. 2010.10.
Amended by:
XXII. 2011.5.

14F. (1) Where an irregularity has occurred in Malta during a movement of excisable goods under article 14B(1) or article 14D(1), and such excisable goods were released for consumption in another Member State, they shall be subject to excise duty.

(2) Where an irregularity has been detected in Malta during a movement of excisable goods under article 14B(1) or article 14D(1), and such excisable goods were released for consumption in another Member State, and it is not possible to determine where the irregularity occurred, the irregularity shall be deemed to have occurred in Malta:

Provided that if, before the expiry of a period of three years

from the date on which the excisable goods were acquired, it is ascertained in which Member State the irregularity actually occurred, the provisions of sub-article (1) shall apply.

(3) The excise duty shall be due from the person who guaranteed payment thereof in accordance with article 14C(2)(a) or article 14D(4)(a) and from any person who participated in the irregularity:

Provided that, if the excisable goods were released for consumption, the Commissioner shall, upon request, reimburse or remit the excise duty in the Member State where the irregularity occurred or was detected. Furthermore, the Commissioner shall release the guarantee lodged pursuant to article 14(C)(2)(a) or article 14D(4)(a).

(4) For the purposes of this article, "irregularity" means a situation occurring during a movement of excisable goods under article 14B(1) or article 14D(1), not covered by article 14E, due to which a movement, or a part of a movement, of excisable goods has not duly ended.

15. (1) Unless otherwise specified in this Act, no excise duty paid under this Act on any excisable goods released for consumption in Malta shall be refunded:

Drawback.
Amended by:
II. 2002.20;
XIII. 2010.11;
XXII. 2011.5;
VII.2022.61.

Provided that the Minister may under such conditions as he may deem appropriate authorise the refund of any excise duty paid on goods where an exemption in terms of paragraph (c) of sub-article (2) of article 14 has been granted after the duty has been paid and excise duty on excisable goods which have been released for consumption may, at the request of the person concerned, be reimbursed or remitted by the Minister where those goods were released for consumption in the situations identified by the Minister and in accordance with the conditions that the Minister shall lay down by a notice in the Gazette for the purpose of preventing any possible evasion or abuse. Such reimbursement or remission may not give rise to exemptions other than those provided in article 14:

Provided further that a drawback of the actual duty paid in accordance with the provisions of this Act shall be allowed after a written application by the claimant:

- (i) in respect of duty on any excisable goods exported as merchandise or shipped as stores or taken as fuel to power the engines of ships or aircraft on foreign bound ships or aircraft otherwise than as specified in sub-article (4) of article 14;
- (ii) in respect of duty on any excisable goods supplied by any person in circumstances in which such excisable goods are exempt from duty in terms of an exemption made under the provisions of sub-article (2) of article 14.

(2) The payment of a drawback shall be made in any case

falling under sub-paragraph (i) of the second proviso to sub-article (1) hereof to the exporter, or in any case falling under sub-paragraph (ii) of the said proviso to the supplier of the excisable goods in respect of which the drawback is allowed.

(3) The payment of a drawback shall be subject to the production of such documents and to the making and signing by the exporter or the supplier, as the case may be, of a written declaration in such form or manner as the Commissioner may require.

(4) (a) In the case that, under whatever circumstance, including when it results that a crime has been committed, more excise duty is paid than is due to the Commissioner, the same Commissioner shall refund the excess excise duty that was paid.

(b) There shall be paid to the Commissioner the fee of fifteen euro (€15) for every refund made by the Commissioner in the circumstances provided for in paragraph (a). This fee shall be deducted from the amount to be refunded at the moment the refund is being made. If the excess excise duty paid amounts to fifteen euro (€15), then this is directly passed to Government revenue.

Offences and penalties.
Amended by:
IX. 2001.8;
II. 2002.21;
IX. 2003.80;
L.N. 425 of 2007;
I. 2010.56;
XXII. 2011.5;
III. 2013.59;
XVI. 2017.65;
L.N. 270 of 2017;
VII.2018.69;
VII.2019.56;
VIII.2020.62;
XVIII.2021.50;
XII.2023.48.

16. (1) Any person who -

- (a) produces excisable goods by a process which is not permitted in terms of this Act or of any regulations made thereunder; or
- (b) produces excisable goods in any establishment other than a authorised tax warehouse; or
- (c) makes any alterations in the productive facilities and storage areas in a authorised tax warehouse or affecting the security of a authorised tax warehouse without the prior notification thereof to the Commissioner; or
- (d) forges a die, stamp, mark or other device used by the Government, or under its authority, for making excise revenue bands or stamping or marking such bands for the purposes of this Act or any regulations made thereunder; or
- (e) makes with such forged die, stamp, mark or other device an impression on any material; or
- (f) sells or exposes for sale or utters or uses any forged die, stamp, mark or device or any impression made therewith; or
- (g) knowingly and without lawful excuse (the proof whereof shall lie on the accused) has in his possession any forged die, stamp, mark or device or impression made therewith; or
- (h) makes fraudulent use of any genuine die, stamp, mark or device or commits any of the acts contemplated in paragraphs (e), (f), and (g) with regard to impressions fraudulently made with genuine instruments; or

(i) makes or gives or submits or is instrumental in the making or the giving of any declaration, document or information to the Commissioner, 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 particulars of the customs declaration are not correct; and

(ii) (aa) during the period when it is not yet established, 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 Ninth Schedule,

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

- (j) is in any way knowingly concerned in any evasion or attempt at evasion of the duty leviable under the Act; or
- (k) obstructs the Commissioner or any Customs official or other persons duly charged with the prevention and detection of offences against this Act with the carrying out of any of the provisions of this Act or of any regulations made thereunder; or
- (l) recommends a retail price for cigarettes in excess of the established retail price on the basis of which excise duty has been computed in terms of the relevant Schedule to the Act; or
- (m) sells cigarettes at a price in excess of the retail price established by the local manufacturer, or importer, and on which excise duty has been computed in terms of the

relevant Schedule to this Act; or

- (n) knowingly aids, abets or assists in the commission of any of the foregoing offences; or
- (o) is the person in whose name a authorised tax warehouse is registered and fails to report, within the time prescribed by regulations made under this Act, any quantity of excisable goods released for consumption or for free circulation, and fails to show to the satisfaction of the court that any such act or thing done or omitted to be done by any person in his employment or subject to his authority or control, was done or omitted without his knowledge, and that he could not with reasonable diligence have obtained knowledge thereof; or
- (p) stores and, or offers for sale containers of alcohol or wine to which there is affixed an excise stamp that was already affixed to another alcohol or wine container; or
- (q) imports for the purpose of sale or stores for the purpose of sale or prepares for the purpose of sale or offers for sale or offers for free water-pipe tobacco (also known as shisha tobacco) when not authorised as a registered consignor, registered consignee or an authorised tax warehouse keeper:

Provided that whoever shows that he has acquired water-pipe tobacco from a registered consignor, registered consignee or an authorised tax warehouse keeper shall be deemed not to have committed a crime; or

- (r) stores for the purpose of sale or prepares for the purpose of sale or offers for the purpose of sale or offers for free, water-pipe tobacco (also known as shisha tobacco) while the tobacco is neither in its box, packet or container with the excise stamp still affixed to it, nor is it in the water-pipe itself; or
- (s) is a wholesaler of tobacco, a distributor of tobacco or is a first retail outlet of tobacco and is not authorised or registered in the system of Track and Trace; or
- (t) imports or brings into Malta, or has in his possession, or disposes of, tobacco which is not listed in the Third Schedule, without the permission of the Commissioner; or,
- (u) comes into possession of excisable goods or excise stamps or bands in breach of the law; or
- (v) fails to register himself with the Commissioner, or his business or the property which he manages, in breach of this Act or its subsidiary laws,

shall be guilty of an offence and shall for every such offence be liable on conviction to a fine (*multa*) of not less than five hundred euro (€500) and not more than twenty-five thousand euro (€25,000):

Provided that in the case of conviction for an offence related to manufactured tobacco mentioned in the Third Schedule to this Act, the offender shall be liable to a fine (*multa*) of not less than three thousand five hundred euro (€3,500) and not more than twenty five thousand euro (€25,000):

Provided further that in the case of a conviction relating to the evasion or attempted evasion of excise duty, the offender shall be liable to a fine (*multa*) equivalent to three times the excise duty due on goods or five times the endangered duty, whichever is the lesser, but in any case not less than six hundred euro (€600) which fine may exceed twenty-five thousand euro (€25,000):

Provided further that in the case of a conviction relating to the evasion or attempted evasion of excise duty related to manufactured tobacco mentioned in the Third Schedule to this Act, the offender shall be liable to a fine (*multa*) equivalent to three times the excise duty due on goods or five times the endangered duty, whichever is the lesser, but in any case not less than four thousand euro (€4,000) which fine may exceed twenty-five thousand euro (€25,000):

Provided further that in the case of importation or bringing into Malta or possession or disposal of tobacco that is not listed in the Third Schedule, the offender shall be liable, upon conviction, to a fine (*multa*) equivalent to twice the value of the tobacco:

Provided further that in the case of a conviction relating to the evasion or attempted evasion of excise duty by means of an item of excise duty found in the Seventh Schedule, the offender shall be liable to the fine (*multa*) provided for in the relevant provisos of this article as the case may be together with imprisonment for a term not exceeding three (3) years:

Provided further that one-third of the fine (*multa*) shall be deemed as a civil debt owed and payable to the Department of Customs.

(2) (*Deleted by Act I. 2010.56.*).

(3) In the case of a second or subsequent conviction under this article, the offender shall be liable, at the discretion of the court, to be sentenced to imprisonment for a term not exceeding six months in addition to the penalties herein prescribed.

(4) In the case of a conviction for an offence against the provisions of paragraph (a) or (b), the stock of excisable goods to which the conviction relates shall be forfeited in favour of the Government, and such forfeiture shall be executed without the necessity of any express order of the court for the purpose.

(5) In the case of a second or subsequent conviction under sub-article (1)(a) or (b), it shall be lawful for the Commissioner to seize and take possession of any machinery, equipment, receptacles, utensils, materials and ingredients used in the production of excisable goods, and to dispose of the same as provided in article 38.

(6) In the case of a conviction for an offence against the provisions of sub-article (1)(d), (e), (f), (g) or (h) the offender shall,

in addition to the penalties laid down in sub-article (1), be liable to a term of imprisonment from one to four years.

(7) Any person who negligently makes or gives or submits or causes to be made or given any declaration, document or information to a Customs official which is false in any detail shall be liable, on conviction, for every such offence, to a fine (multa) equivalent to three (3) times the duty endangered, but not less than three-hundred and fifty euro (€350):

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 particulars of the customs declaration are not correct; and
- (ii) (aa) during the period when it is not yet established, 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 Ninth Schedule,

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

Penalty instead of proceedings in terms of this Act.

Added by:

I. 2010.57.

Amended by:

XXII. 2011.5;

III. 2013.60;

XV. 2016.32;

XVI. 2017.66;

VII. 2018.70;

VIII. 2020.63;

XVIII. 2021.51;

VII. 2022.62;

IX. 2025.52;

III. 2026.48.

16A. (1) Notwithstanding any other provision of this Act relating to forfeiture of goods in favour of the Government, and without prejudice to sub-article (2), in the case of an irregularity committed by an offender which, if undetected, would involve loss of excise duty on excisable goods not exceeding four thousand euro (€4,000), for tobacco products and twenty-five thousand euros (€25,000) in cases related to any other excisable goods the Commissioner, whilst he forfeits the goods may, on acknowledgement of the committed offence by the offender, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to three times the excise duty endangered, which penalty shall not be less than two hundred and fifty euro (€250):

Provided that when the excisable goods related to the irregularity mentioned in this article are goods listed in the Seventh Schedule except for manufactured tobacco mentioned in the Third Schedule to this Act, and the mentioned penalty is paid, then any forfeiture contemplated in this article shall still take effect unless the offender elects to pay also to the Commissioner a sum equivalent to the value of the goods seized, as determined in accordance with the provisions of the Import Duties Act, together with the duty, taxes

and other amounts due on the goods, and also satisfies any rules, regulations or special limitations related to the said goods. The amounts due are also to be paid even if the goods are to be exported:

Provided further that:

- (a) when the excisable goods, relative to which the irregularity mentioned in this article has occurred, are manufactured tobacco mentioned in the Third Schedule, then a penalty equivalent to three times the excise duty endangered shall be paid, which penalty shall not be less than one thousand five hundred euro (€1,500), and their forfeiture provided for in this article shall also take place;
- (b) notwithstanding the provisions of paragraph (a), when a person fails to declare up to two thousand (2,000) cigarettes beyond the applicable exempted limit thereto according to the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations and chooses to enter into an agreement according to this article, the amount of cigarettes exceeding the limit shall be forfeited and the person shall pay a penalty equivalent to the endangered duty:

S.L. 382.02.

Provided also that, when the goods in respect of which the irregularity, mentioned in this article, has been committed, are tobacco that is not listed in the Third Schedule, there shall be paid a penalty equivalent to one per cent (1%) of the value of the tobacco but not less than one-hundred euro (€100) and the forfeiture contemplated in this article shall also take place:

Provided also that when the excisable goods related to the irregularity mentioned in this article are goods listed in the Eighth Schedule, and the circumstances provided for in this article take place, then the goods shall not be forfeited but any sum due in relation to the goods is to be paid together with a penalty equivalent to three times the excise duty endangered, which penalty shall not be less than two hundred and fifty euro (€250).

(2) If a person commits an irregularity after the 1st June 2017 and the circumstances provided for in sub-article (1) take place, and then within a period of twenty four months from the first irregularity, the person commits another irregularity as mentioned above and the circumstances provided for in sub-article (1) take place once again, the penalty due for this second irregularity would be three times the duty evaded but not less than two hundred and fifty euro (€250), increased by 10%. If within the same period of twenty four months the person commits a third irregularity or more as mentioned above, and the circumstances provided for in sub-article (1) take place again, the penalty due would be three times the duty evaded but not less than two hundred and fifty euro (€250), increased by 25%:

Provided that in the case of irregularities related to manufactured tobacco mentioned in the Third Schedule to the Act, when the circumstances mentioned in this sub-article take place, the penalty due

for this second agreement would be three times the duty evaded but not less than one thousand five hundred euro (€1,500) increased by 10%, and the penalty due for the third agreement or more would be three times the duty evaded but not less than one thousand five hundred euro (€1,500), increased by 25%.

(3) If a person commits the irregularity mentioned in article 16(1)(v), the Commissioner may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred euro (€200).

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

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(5) Without prejudice to any other provision in this Act, when the endangered duty in accordance with this Act together with any other duty and tax mentioned in the [Customs Ordinance](#) altogether does not exceed one hundred and fifty euro (€150), the provisions of article 63(6) of the Customs Ordinance shall apply.

Out of court
agreement
Added by:
VII.2018.71.

16B. In case of an out of court agreement under article 16A of this Act, 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.

When an object is
forfeited, the duty
and taxes shall not
be collected.
Added by:
XII.2023.49.

16C. 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.

Forfeiture.
Amended by:
II. 2002.22.
Substituted by:
I. 2010.58.
Amended by:
XXII. 2011.5;
III. 2013.61;
XIII. 2015.128;
XVI. 2017.67;
XVIII.2021.52;
XII.2023.50.

17. (1) If any excisable goods -

- (a) are deposited or concealed in any place with intent to defraud the Government of the excise duty leviable under this Act; or
- (b) are clandestinely or illegally removed from or out of any authorised tax warehouse or place of security in which such excisable goods have been duly deposited; or
- (c) after having been delivered from any authorised tax warehouse or other place of security without payment of duty for removal to any place authorised by the Commissioner, are not duly delivered at such place; or
- (d) are brought into Malta and the payment of excise duty has been evaded or an attempt has been made to evade the payment thereof,

in every such case, such excisable goods shall be forfeited, together with any goods which may be found packed with or used in concealing them, and the offender shall moreover be liable to the penalties laid down in article 16.

(2) Furthermore, all vehicles, vessels and other means of

transport, used or intended to be used for the importation, landing, removal, keeping, concealing or conveyance of any uncustomed or other goods liable to forfeiture under this Act together with the property, whether movable or immovable, within which the uncustomed or goods liable to forfeiture are found, shall be forfeited:

Provided that no vessel shall be liable to forfeiture under the provisions of this article unless such vessel is under two hundred and fifty tons net registered tonnage.

(3) (a) With regard to any vessel of or exceeding two hundred and fifty (250) tons burden, the Commissioner may, in any case in which, in his opinion, any responsible officer of such vessel is implicated, either actually or by neglect, proceed in the manner prescribed by article 36, and without prejudice to any appeal as laid down in that article, for condemnation of the said vessel to the amount mentioned in paragraph (b). For this purpose, the Commissioner may require, as to any vessel referred to in this sub-article, the deposit in his hands of this amount as guarantee to abide by the decision of the

court, and in default of payment of such deposit, the Commissioner may detain such vessel.

(b) The amount mentioned in paragraph (a) shall be of:

(i) half a million euro (€500,000) for vessels between two hundred fifty (250) and nine thousand, nine hundred and ninety-nine (9,999) tons burden;

(ii) six hundred thousand euro (€600,000) for vessels 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 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 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 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 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 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 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.

(4) No claim for damages shall lie against the Commissioner in respect of the payment of any deposit or the detention of any vessel, vehicle, immovable property or other goods under this article.

(5) 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.

(6) 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.

(7) Notwithstanding the provisions of sub-article (1), tobacco that is not listed in the Third Schedule that is imported or brought into Malta or found in Malta without the permission of the Commissioner shall be forfeited, together with all the other objects that are found packed with, or, used in concealing it, and sub-articles (2), (3), (4), (5) and (6) shall also apply to this case, and the person who commits this offence shall also be liable to the penalties established in article 16.

(8) Any quantity of excise stamps that are found in the possession of a person in violation of the provisions of this Act shall, without prejudice to any other punishment under this Act or another law, be forfeited in favour of the Government.

Powers of Customs officials.

Amended by:

XXV. 1997.4;

II. 2002.23.

Substituted by:

IX. 2003.82.

Amended by:

L.N. 425 of 2007;

I. 2010.59;

XXII. 2011.5.

18. (1) It shall be lawful for any Customs official to carry out inspections, at reasonable time, at any authorised tax warehouse or place where excisable goods are kept or suspected to be kept.

(2) The person in whose name the authorised tax warehouse is registered, shall provide such Customs officials with the necessary assistance for the execution of their duties.

(3) A person other than the person in whose name a authorised tax warehouse is registered, who is in possession of any books,

documents including machine readable material or other records shall likewise be under a duty to produce the same to the Commissioner or a Customs official.

(4) Any person who wilfully or maliciously refrains from giving his assistance, or wilfully obstructs, impedes or delays any Customs official in the execution of his duties or powers under this Act or under regulations made thereunder, shall be guilty of an offence under this article and shall be liable, on conviction, to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

19. (1) Without prejudice to the provisions of the foregoing article, the Attorney General or a magistrate may, if satisfied on the sworn information by a Customs official that there are reasonable grounds for suspecting that -

Issue of a search warrant.
Added by:
IX. 2003.82.
Amended by:
XIII. 2015.134;
VII.2018.72.

- (a) anything liable to forfeiture under this or any other law relating to excise, or
- (b) any records relating to transactions in contravention of this or any other law relating to excise,

are kept or concealed in a dwelling, issue a search warrant.

(2) A search warrant issued under this article shall be sufficient authority for the Customs official named therein, alone or accompanied by such other Customs officials or such other persons as the Customs official considers necessary, at any time or times within one month of the date of issue of the warrant, to enter (if need be by force) accompanied or alone in a dwelling named or specified in the warrant to search such dwelling, to examine every item held therein, to inspect anything found therein or thereat, to inspect any record found therein or thereat and, if there are reasonable grounds for suspecting that anything found therein or thereat is liable to forfeiture under this Act or any other law relating to excise, or that a record found there may be required as evidence in proceedings under this Act or such other law, to detain or seize the thing as liable to forfeiture or, in the case of a record, to detain it for so long as it is reasonably required for such purpose.

20. (1) A Customs official in uniform may stop any vehicle, aircraft or vessel in order -

Power to stop vehicles, aircrafts and vessels.
Added by:
IX. 2003.82.
Amended by:
XIII. 2015.134.

- (a) that such Customs official, or any Customs official accompanying such Customs official, may exercise any power conferred on them by article 19 in relation to excise products or any other products chargeable with excise duty under any other law, where there are reasonable grounds to believe that such products are being transported in or on such vehicle, or
- (b) to examine and take samples of mineral oil under article 21(1)(c).

(2) Any person in charge of a moving vehicle, aircraft or vessel shall, at the request of a Customs official in uniform or a Police officer, stop such vehicle, aircraft or vessel.

(3) Any person in charge of a vehicle, aircraft or vessel shall,

whether such vehicle, aircraft or vessel has been stopped by a Customs official under this article or article 20(1), or is already stationary, at the request of a Customs official -

- (a) keep such vehicle, aircraft or vessel stationary for such period as is reasonably required to enable a Customs official to exercise any power conferred on such Customs official by article 19 or by article 20(1), or
- (b) where such vehicle, aircraft or vessel is, in the opinion of such Customs official, situated in a place unsuitable for the exercise of any power conferred on such officer by the said articles, take such vehicle, aircraft or vessel or cause it to be taken to such place as such Customs official may consider suitable for the exercise of such power.

Power to examine
and search vehicles
and to take
samples.

Added by:
IX. 2003.82.

Substituted by:
XIII. 2015.129.

21. (1) A Customs official, on production of his authorisation if so requested by any person affected, or any Customs official accompanying such officer, may -

- (a) examine a vehicle, or aircraft or vessel,
- (b) carry out such searches of a vehicle, aircraft or vessel as may appear to the Customs official to be necessary to establish whether -
 - (i) anything on or in the vehicle, aircraft or vessel or in any manner attached to the vehicle, aircraft or vessel, is liable to forfeiture under this Act or any other law relating to excise, or
 - (ii) any excisable goods being transported in or on, or in any manner attached to, the vehicle, aircraft or vessel correspond in every material respect with the description of any such products in a document referred to in paragraph (d)(iii);
- (c) take samples, without payment, of any product subject to excise duty in or on, or in any manner attached to the vehicle, aircraft or vessel, and
- (d) question the person in charge of the vehicle, aircraft or vessel in relation to the vehicle, aircraft or vessel or anything on or in any manner attached to the vehicle, aircraft or vessel, and require such person -
 - (i) to give, within such time and in such form and manner as may be specified by the Customs official, all such information in relation to the vehicle, aircraft or vessel as may reasonably be required by such Customs official and is in the possession or procurement of such person,
 - (ii) within such time and in such manner as may be specified by the Customs official, to produce and permit the inspection of, and the taking of copies of, or of extracts from, all such records relating to the vehicle, aircraft or vessel and any products being so transported, as are reasonably

required by such Customs official and are in the possession or procurement of the person, and

- (iii) to produce to the Customs official any accompanying document, duty document or exemption certificate accompanying any products subject to excise duty being transported in or on, or in any manner attached to, the vehicle or aircraft or vessel.

(2) A Customs official, on production of his authorisation, if so requested by any person affected, may -

- (a) examine and take samples of any mineral oil in any fuel tank or otherwise present on or in any vehicle, aircraft or vessel, or anything attached to any vehicle, aircraft or vessel, for use or capable of being used for combustion in the engine of the vehicle, aircraft or vessel, whether or not the vehicle, aircraft or vessel is attended,
- (b) examine or inspect any vehicle, aircraft or vessel or anything attached to any vehicle, aircraft or vessel for the purposes of paragraph (a),
- (c) question -
 - (i) the owner of any vehicle, aircraft or vessel,
 - (ii) any person who for the time being stands registered as the owner of any vehicle, aircraft or vessel,
 - (iii) any director, manager or principal officer of such owner where the registered owner is not one or more individuals, or
 - (iv) the person in charge of any vehicle, aircraft or vessel, in relation to such mineral oil, and require such owner, person, director, manager or principal officer to give to such Customs official any information in relation to such mineral oil as may reasonably be required and which is in the possession or procurement of such owner, person, director, manager or principal officer, as the case may be.

22. (1) A Customs official may, at all reasonable times, on production of his authorisation, if so requested by any person affected, enter any premises or other place (other than a dwelling) in which -

- (a) the production, processing, holding, storage, keeping, importation, purchase, packaging, offering for sale, sale or disposal of any excisable goods is being or is reasonably believed by the Customs official to be carried on,
- (b) the manufacture, distribution, storage, repair, modification, importation, dealing, delivery or disposal of mechanically propelled vehicles is being, or is reasonably believed by the Customs official to be

Entry and search of premises.
Added by:
XI. 2003.82.
Amended by:
XIII. 2015.134.

carried on, or

- (c) any records relating to, or reasonably believed by the Customs official to relate to, the products or activities referred to in paragraphs (a) and (b) are being kept or are reasonably believed by the Customs official to be kept.

(2) A Customs official, on production of his authorisation, if so requested by any person affected, may -

- (a) enter and inspect any premises or other place (other than a dwelling) for the purposes of this article and bring onto those premises any vehicle being used in the course of his or her duties,
- (b) make such search and investigation of such premises or place as such Customs official may consider to be proper.

(3) A Customs official in or on any premises or place pursuant to sub-article (1) may there -

- (a) carry out such search and investigation as such Customs official may consider to be proper,
- (b) take account of, and without payment, take samples of any product subject to excise duty and of any materials, ingredients and substances used or likely to be used in the manufacture of such product,
- (c) in relation to any records referred to in sub-article (1)(c) -
 - (i) search for, inspect and take copies of or extracts from any such records (including, in the case of any information in a non-legible form, a copy of, or an extract from, such information in a permanent legible form),
 - (ii) remove and retain such records for such period as may reasonably be required for their further examination, and
 - (iii) require any person to produce any such records which are in that person's possession, custody or procurement and in the case of information in a non-legible form, to produce it in a legible form or to reproduce it in a permanent legible form,
- (d) question any person present in relation to -
 - (i) any product referred to in sub-article (1)(a) or any materials, ingredients or other substances used or intended to be used in the manufacture of such product,
 - (ii) any vehicle, aircraft or vessel,
 - (iii) any records referred to in sub-article (1)(c), produced or found in or on such premises or place, and such person shall give to such Customs official all information required of such

person which is in such person's possession, custody or procurement.

(4) A Customs official in or on any premises or place pursuant to article 21, or any person accompanying a Customs official pursuant to article 20, may require any person present to give to such Customs official or such other person his or her name and address.

22A. In article 21 and 22, the word "authorisation" means an identity card of the Department or means of identification issued by the respective Department according to the applicable law.

Definition of the word "authorisation".
Added by:
VII.2019.57.

23. A Customs official may require any person whom such officer has reasonable cause to believe to be guilty of an offence under article 16(1) or article 17, to furnish to such officer -

Obligation to give information.
Added by:
XI. 2003.82.
Amended by:
XIII. 2015.130.

- (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 excise duty as may be reasonably required by such Customs official or member, which goods are in the possession or procurement of such person.

24. Where a Customs official has reasonable grounds to suspect that a person is committing an offence against this Act and its subsidiary legislation, then such officer may detain such person without 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.

Power to detain.
Added by:
XI. 2003.82.
Amended by:
III. 2013.62;
VII.2018.73.

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25. (1) Where a Customs official or a Police officer reasonably suspects that any products, subject to excise duty or any other goods, are liable to forfeiture under this Act then -

Detention of goods and vehicles.
Added by:
XI. 2003.82.
Amended by:
I. 2010.60;
XIII. 2015.131;
VII.2022.63.

- (a) all such excisable goods or other goods,
- (b) any other thing being made use of in the conveyance of such products or goods, and
- (c) any vehicle, aircraft or vessel in or on which or attached to which any such products or goods are found,

shall be detained by such Customs official or Police officer until such examination, enquiries or investigations as may reasonably be deemed necessary by such Customs official or another Customs official, or Police officer have been made for the purposes of determining whether or not such products, goods, thing, vehicle, aircraft or vessel are liable to forfeiture.

(2) When a determination referred to in sub-article (1) has been

made in respect of any such products, other goods, thing or vehicle or on the expiry of a period of ninety (90) working days from the date on which such products, goods, thing or vehicle were detained under that sub-article, whichever is the earlier, such products, goods, thing or vehicle are to be either seized as liable to forfeiture under the Act, or released.

Seizure of goods or vehicles.

Added by:

XI. 2003.82.

Amended by:

I. 2010.61;

XIII. 2015.134.

26. (1) Any goods or vehicle, aircraft or vessel that are liable to forfeiture under the Act shall be seized by a Customs official.

(2) Any Police officer who has detained any goods or vehicle, aircraft or vessel that are liable to forfeiture under the Act shall deliver the same to a Customs official as soon as is practically possible and in no case later than forty eight hours after such detention.

Procedure when goods are withheld.

Added by:

XI. 2003.82.

Amended by:

XIII. 2015.132.

Substituted by:

XII.2023.51.

Amended by:

IX.2025.53.

27. (1) Whenever goods are withheld under this Act, the official who does the withholding shall issue a receipt for withheld goods to the person from whom the goods were taken or else the receipt for withheld goods shall be affixed to the place from where the goods were withheld.

(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 those goods, the Commissioner shall immediately give back the withheld goods to the person from whom they were withheld.

(3) Where it is decided that the object is subject to seizure, the Commissioner or the official shall give a seizure note containing the reasons for the seizure within ninety (90) working days from when the goods were withheld to every person who, in the opinion of the Commissioner or the official, was at the time of seizure, the owner or owners of the goods seized, if such were known.

(4) The seizure note shall be accompanied by a copy of article 28 and it shall be deemed to have been duly given to the interested person:

- (a) when it is delivered to that person personally, if known; or
- (b) when it is addressed to that person and is sent to him by registered mail or left at the last known address of his 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 that person does not have a known address in Malta or Gozo, when a notice is published in the Government 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

Government Gazette.

28. (1) (a) The goods seized in accordance with this Act 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 a notice in writing to the Commissioner, requesting that the seized goods are returned to him or indicating that he intends to demand that they are returned, and within thirty (30) days from such notice, initiates the necessary proceedings before the Administrative Review Tribunal by means of an application against the Commissioner.

Request for the goods to be given back.

Added by:

XI. 2003.82.

Amended by:

XXII. 2011.5;

XIII. 2015.133.

Substituted by:

XII.2023.51.

Amended by:

IX.2025.54.

(b) The Commissioner shall have thirty (30) days from the notification 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 object shall be deemed to be abandoned:

Provided that where a seizure is made in accordance with this Act and no contestation has been made by the person from whom the goods have been seized, or by the owner, or 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 36, 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 this good shall be deemed to be abandoned:

Provided further that the preceding proviso shall not apply to the confiscation of any good which is illegal or prohibited by virtue of any law and to the confiscation of any restricted good unless such restrictions have been observed.

(2) When the object seized by virtue of this Act is a vessel 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 consists of a living creature, the same object may, by order of the Commissioner, be sold, and the proceeds thereof be retained to abide the results of any claim that may be legally made in respect thereof and for the purpose of any proceedings taken under this Act in respect of the seized goods, such proceeds shall represent and substitute the said seized goods.

(3) When a seizure made in accordance with this Act is contested in accordance with sub-article (1), the Commissioner may, at anytime, if he sees fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver any goods seized to any claimant upon his paying to the Commissioner such sum as the

Commissioner thinks proper and not exceeding that which in the opinion of the Commissioner represents the value of the goods, including any duty, levy or tax chargeable thereon and which have not been paid, or upon giving to the Commissioner such security acceptable to the said Commissioner for the payment of such sum. Such sum or security, as the case may be, shall be retained to abide the result of any claim that may be legally made in respect thereof and shall, for the purpose of any proceedings taken under this Act in respect of the seized goods, represent and substitute the said seized goods.

Power to deal with
articles seized.

Added by:
XI. 2003.82.

Amended by:
XXII. 2011.5;
VII. 2022.64;
XII. 2023.52.

29. (1) The Commissioner may, in his discretion, and if so ordered on writing by the Minister responsible for finance restore anything seized under the Act.

(2) Without prejudice to sub-article (1), where a notice of claim relating to the thing seized has been duly given under article 28, the Commissioner may as he thinks fit and notwithstanding the pendency of the proceedings wherein the seizure is contested -

- (a) deliver it up to the claimant on payment to the Commissioner of such sum as the Commissioner thinks proper, being a sum not exceeding that which in the opinion of the Commissioner represents the value of the thing, including any duty or tax chargeable on it which has not been paid, or
- (b) if the thing seized is in the opinion of the Commissioner of a perishable nature, sell or destroy it.

(3) If, where anything is delivered up, sold or destroyed under this article, it is held by the court in proceedings under article 28 that the thing was not liable to forfeiture at the time of its seizure, the Commissioner shall, on demand tender to such claimant -

- (a) an amount equal to any sum paid by the claimant under sub-article (2),
- (b) if he has sold the thing, an amount equal to the proceeds of sale, or
- (c) if he has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure, together with the reasonable costs of any court proceedings to challenge the seizure where the Commissioner is of the opinion that the claim was justified.

(4) If the claimant accepts the amount tendered under sub-article (3), such claimant shall not be entitled to maintain proceedings in any court on account of the seizure, detention, sale or destruction of the thing concerned.

(5) (a) The Commissioner shall have the right to dispose according to law of all objects seized in accordance with any customs law, when the seizure becomes final, as well as when the objects are abandoned.

(b) The right provided in paragraph (a) is without

prejudice to the right of the Commissioner to dispose of the objects seized before the seizure becomes final, in the circumstances and for the reasons provided in the law.

(c) The objects seized according to 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.

(6) Notwithstanding any other provision of this Act relating to goods seized as liable to forfeiture, a Customs official who seizes as liable to forfeiture any spirits or any stills, receptacles, utensils, wort or other material for manufacturing, distilling or preparing spirits may at his discretion spill, break up or destroy any of those goods.

29A. (1) The Commissioner may grant to, refuse to grant or withdraw an authorisation from a person to act as a registered consignee, registered consignor, registered merchant or authorized warehouse keeper.

Power to grant, refuse or withdraw authorization.

Added by:

I. 2010.62.

Amended by:

XXII. 2011.5;

XV. 2016.33;

VII.2018.74;

VIII.2020.64.

(2) The Commissioner may refuse to grant or withdraw an authorization according to sub-article (1) if in the opinion of the Commissioner:

- (a) where the applicant is a natural person, the applicant is not a fit and proper person;
- (b) where the applicant is a partnership, any of the partners are not fit and proper persons;
- (c) where the applicant is a company, any director, shareholder or officer of the company who would be involved in the direction or control of the company is not a fit and proper person.

(3) A natural person, partnership or company shall be deemed to be unfit and improper, if amongst others:

- (a) they lack honesty, integrity or competence in their dealings with the Commissioner; or
- (b) they lack financial soundness; or
- (c) such person has contravened any of the dispositions of this Act or any other Act relating to customs; or
- (d) such person has been found guilty of committing a criminal offence for which such person has been effectively sentenced to imprisonment for twelve months or more:

Provided that for the purposes of this paragraph:

- (i) two or more sentences for convictions which are

required to be served consecutively shall be considered as separate convictions if none of them will be for a term of more than twelve months or more, so however that if one of the convictions is for a term of imprisonment for a term of twelve months or more, the said convictions shall be considered as one conviction; and

- (ii) no account shall be taken of any conviction of imprisonment imposed as an alternative for, or because of the failure to, the payment of a fine (*multa*); or
- (e) has been found guilty of committing an offence relating to property and public security, public trust, government revenue, financial services or violence committed against a public officer:

Provided that for the purposes of this sub-article (3):

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- (i) an agreement between a person and the Commissioner in terms of article 63 of the [Customs Ordinance](#) or in terms of article 16A, except if it is an agreement related to manufactured tobacco products mentioned in the Third Schedule, shall not affect in any way the considerations about whether a person is fit and proper, so long as this agreement would have been entered into not less than one (1) year before the date of the application under this article;

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- (ii) if a person benefits from the provisions of paragraph (i) of this proviso and is given authorisation to act as a registered excise trader or as authorised tax warehouse keeper and then enters into another agreement with the Commissioner in terms of article 63 of the [Customs Ordinance](#) or article 16A, except if it is an agreement related to manufactured tobacco products mentioned in the Third Schedule, then this second agreement is not to affect in any way the considerations about whether a person is fit and proper, so long as this second agreement would have been entered into not less than three (3) years before the date of the application under this article;

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- (iii) in case the person commits a third irregularity or more thereafter, except if it is an irregularity related to manufactured tobacco products mentioned in the Third Schedule, then the person is to be considered unfit and improper for the purposes of this sub-article (3);
- (iv) A person who enters into an agreement with the Commissioner under article 63 of the [Customs Ordinance](#) or article 16A relating to manufactured tobacco products mentioned in the Third Schedule

shall not be considered as a fit and proper person for the purposes of this article.

(4) Any person who feels aggrieved by a decision taken by the Commissioner according to sub-article (3), may appeal under article 31 to the Administrative Review Tribunal.

30. (1) When the Customs official deems that there is any sort of discrepancy in the information given to Customs and, or in relation to the goods arriving in Malta which may lead to a difference between the amount of duty paid and that which is due, or is going to take any other decision in relation to an economic operator which shall affect him negatively, the official shall communicate in writing to the economic operator the grounds on which he intends to base his decision and give him thirty (30) days from this communication during which the economic operator may exercise his right to be heard by the Commissioner, in written form. This period of time may be extended to up to sixty (60) days where the Commissioner deems it appropriate, upon the request of the economic operator.

Right to be heard and the final decision.

Added by:

XI. 2003.82.

Amended by:

XXII. 2011.5;

XIII. 2015.134.

Substituted by:

XII.2023.53.

(2) When the period of time to be heard given to the economic operator is over, the Commissioner shall send a final decision in writing to the economic operator, stating where applicable, the amount of duty due.

(3) The final decision shall be sent to the economic operator by registered mail at the address given by the economic operator or at the address tied to the value added tax registration number. The decision shall state that it is a final decision, shall state the reasons for the decision and shall give the economic operator ten (10) days from the date of the final decision to pay or to state in writing that he disagrees with the Commissioner with regards to the amount due or on the decision taken.

31. Where the economic operator disagrees with the final decision of the Commissioner, he has thirty (30) days from the end of the ten (10) day period specified in article 30(3) to commence proceedings against the Commissioner in the Administrative Review Tribunal by means of an application demanding that the decision is unfounded, and the Commissioner shall have thirty (30) days from notification in which to file a reply. In default of the written statement provided for in article 30 and the application provided for in this article, the final decision shall constitute an executive title in accordance with and for the purposes of Title VII of Part I of Book Second of the [Code of Organization and Civil Procedure](#).

Appeal to the Administrative Review Tribunal.

Added by:

XI. 2003.82.

Amended by:

I. 2010.63;

L.N. 336 of 2010;

XXII. 2011.5.

Substituted by:

XII.2023.53.

Cap. 12.

Publication in the
Government
Gazette where the
trader is not found.
Added by:
XI. 2003.82.
Amended by:
L.N. 425 of 2007.
Substituted by:
L.N. 336 of 2010.
Amended by:
XXII. 2011.5.
Substituted by:
XII.2023.53.
Cap. 490.

32. When the notification of the final decision by registered mail is not successful because the economic operator may not be found or because of other reasons attributable to him, the Commissioner shall publish a notice in the Government Gazette where he states that a final decision has been issued and in that notice he invites the economic operator to collect it from the Department within thirty (30) days from publication of that notice. The economic operator shall be deemed to be notified with the final decision at the end of this period. The economic operator shall have ten (10) days from the notification to pay or to state in writing that he disagrees with the Commissioner regarding the amount due or the decision taken, and if he disagrees, he shall have thirty (30) days from the end of the ten (10) day period to commence proceedings against the Commissioner before the Administrative Review Tribunal by means of an application, demanding that the Tribunal declares that the claim of the Commissioner is unfounded, and the Commissioner shall have the right to file a reply within thirty (30) days from notification. In default of the written statement and the application provided for in this article, the final decision shall constitute an executive title in accordance with and for the purposes of Title VII of Part I of Book Second of the [Code of Organization and Civil Procedure](#).

Cap. 12.

Guarantee.
Added by:
XI. 2003.82.
Amended by:
L.N. 336 of 2010;
XXII. 2011.5.
Substituted by:
XII.2023.53.

33. (1) The proceedings before the Tribunal relating to an amount of duty due to the Commissioner after a final decision shall be cancelled from the list on the first hearing unless a guarantee acceptable to the Commissioner equivalent to the duty due, excluding value added tax, is presented. The guarantee shall be kept by the Commissioner until final judgement and shall be withheld or returned according to the judgement of the Tribunal:

Provided that the Tribunal may order that the guarantee shall not be given by the applicant, where it is proven that the giving of a guarantee would cause the applicant serious economic or social difficulties. These difficulties shall be proven by the applicant by means of adequate and relevant documentation, which shall include, according to circumstances, the last three (3) audited financial statements, the financial report for the current year, tax returns, notarial acts, bank accounts or equivalent documentation.

(2) The provisions of sub-article (1) relating to the giving of a guarantee shall also apply to proceedings in the competent court under article 466 of the [Code of Organization and Civil Procedure](#) which shall relate to duty and taxes due to the Commissioner under any customs law.

(3) The Tribunal shall expeditiously hear and decide all cases relating to claims against the Commissioner.

Cap. 12.

33A. When an amount of duty, tax or interest remains unpaid after ten (10) days from the notification to the debtor of the amount due, the Commissioner may immediately take those administrative and procedural measures necessary, including not giving any customs service to the debtor until payment is effected, take all enforcement measures necessary so that payment of the established amount is effected, as well as take all measures necessary according to law to enforce the executive title when it is constituted.

Measures to collect duty, taxes or interest which are not paid.
Added by:
XII.2023.54.

34. Where criminal prosecution is pending against any person in respect of any offence under this Act in connection with which any seizure has been made under this Act, or where a person has been informed that such proceedings are being contemplated then no appeal under articles 30 to 32 may be entered until the criminal prosecution has been finally concluded or the said person has been informed that no prosecution will be initiated and the terms referred in the said articles for appeal shall be suspended accordingly.

No appeal pending criminal prosecution.
Added by:
XI. 2003.82.

35. (1) It shall be lawful for the President of Malta, by a notice published in the Gazette, to authorise any Customs official or any officer of customs 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.

Customs officials may be given powers of Executive Police.
Added by:
XI. 2003.82.

(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:

"I do swear/solemnly affirm that I will bear true faith and allegiance to the people and the Republic of Malta and its Constitution. (So help me God).".

"I do swear/solemnly affirm that while holding the office of (insert description of office) I will do the best of my knowledge and ability discharge the functions of an officer the Executive Police faithfully and according to law. (So help me God).".

36. (1) All proceedings under this Act shall be taken in the name and on behalf of the Commissioner before the Court of Magistrates in Malta or Gozo, as the case may be, sitting as a court of criminal judicature, and the provisions of the [Criminal Code](#) relating to the procedure before such court and to the award and execution of the punishment imposed by such court shall apply in the case of such proceedings.

Proceedings.
Amended by:
IX. 2003.81;
XXII. 2011.5;
III. 2013.63.
Cap. 9.

(2) 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 Act.

Cap. 9.

(3) Every offence under this Act shall for all ends and purposes of law be deemed to be a crime within the meaning of the [Criminal Code](#) and shall be dealt with as such.

(4) Those proceedings shall commence within ten years from the date of the commission of the offence.

Saving of other laws.

Amended by:
II. 2002.24;
IX. 2003.81.

37. The possession of any licence issued by the Police or other authority to any authorised tax warehouse keeper or other person in his employment or acting under his instructions for any purpose other than those specified in this Act, shall in no way exonerate such authorised tax warehouse keeper or other person from any obligation or any liability under this Act or any regulation made thereunder for any offence against the provisions of this Act or of any regulation made thereunder.

Appropriation and seizure of goods, security, etc.
Amended by:
II. 2002.25;
IX. 2003.81;
XXII. 2011.5.

38. (1) If any duty due under this Act shall, for any reason whatsoever, remain unpaid after the time within which it is payable, it shall be lawful for the Commissioner to appropriate all or part of any security which may be provided for under any regulations, and which is equivalent to the duty which remained unpaid, and if the said deposit or other security prove to be insufficient, to seize and take possession of all or any excisable goods which are kept in the authorised tax warehouse or any premises in the use or possession of the authorised tax warehouse keeper or any person in his behalf, and all or any excisable goods and any machinery, equipment, receptacles, utensils, materials and ingredients used in the production of excisable goods within the precincts of the authorised tax warehouse or in any premises in the use or possession of the authorised tax warehouse keeper or of any person in his behalf which shall in virtue of this sub-article also constitute a security for such duty, and to sell such excisable goods, machinery, equipment, receptacles, utensils, materials and ingredients by public auction after giving not less than eight days prior notice of the sale or by public call for tender as may be prescribed. Such notice shall be given to such authorised tax warehouse keeper, if present in Malta, or to his agent, if any, or failing both shall be published in the Gazette:

Provided that such excisable goods may at the discretion of the Commissioner, after such eight days' notice, be destroyed.

(2) The cost and expenses of the seizure and sale, and the duty recoverable under such sale, shall be a first charge on the proceeds thereof. Such proceeds shall be applied in or towards the payment of such costs and expenses and in or towards the payment of the duty, and the surplus, if any, shall be paid to the authorised tax warehouse keeper.

(3) Any person aggrieved by any action of the Commissioner made in virtue of sub-article (1) shall have the right to oppose such action by filing an application before the First Hall of the Civil Court within eight days from the date on which the notice of the seizure is given by the Commissioner, or on which a notice is given by the Commissioner that he has appropriated any security given.

(4) Any application made in virtue of sub-article (3) shall be

served on the Commissioner within two days of filing, and the cause shall be appointed for hearing with urgency, from day to day until judgment. No appeal shall lie from the determination of the issue by the Civil Court, except on a point of law. Such appeal shall be made by application to the Court of Appeal within six days from the decision of the Civil Court, First Hall.

(5) The Rule Making Board set-up under article 29 of the [Code of Organization and Civil Procedure](#) shall make rules providing for the manner in which any application under this article shall be drawn up, and for the procedure to be followed in any such application. Such rules shall provide that such proceedings shall be conducted expeditiously and with urgency and the rules for the production of evidence shall be drawn up accordingly.

Cap. 12.

39. If, when the things are demanded, seized due to the lack of payment of the duty, or for any other reasons which result in the confiscation, or in proceedings for the collection of any monetary penalty or otherwise, according to this Act, an issue arises as to whether the duty due on those goods was paid or if those goods were imported or exported or landed according to law or regarding the place the goods came from, in each of these cases the onus of proof is on the person who makes the claim or the accused against whom the proceedings are taken, as the case may be.

Proof of payment
of duty and other
proof.
Added by:
III. 2013.64.

39A. 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.2023.55.

40. The powers of enforcement for collection of duty under the Import Duties Act and its subsidiary legislation apply *mutatis mutandis* for collection of excise duty due under this Act.

Collection of
excise duty.
Added by:
VII.2022.65.
Cap. 337.

Amended by:
VII.1996.3.
Substituted by:
XXV. 1997.5.
Amended by:
XIV. 1998.4.
Substituted by:
IX. 2001.9;
II. 2004.57;
II. 2005.38.
Amended by:
IV. 2011.67;
XIII. 2015.135;
XV. 2016.34;
XVI. 2017.68;
VII.2018.75;
IX.2025.55.

FIRST SCHEDULE

First Column List of Excisable goods	Second Column Relevant Schedule
Alcohol and alcoholic beverages to the extent as shown in the relevant schedule to this Act.	Second Schedule
Manufactured tobacco to the extent as shown in the relevant schedule to this Act.	Third Schedule
Energy products to the extent as shown in the relevant schedule to this Act.	Fourth Schedule
Mobile Telephony Services.	Fifth Schedule
Cement.	Schedule Five A
Pneumatic Tyres	Schedule Five B
Waters to the extent as shown in the relevant schedule to this Act.	Schedule Five C
Chewing gum, whether sugar coated or not, to the extent as shown in the relevant schedule to this Act	Schedule Five D
Non-alcoholic beverages to the extent as shown in the relevant schedule to this Act	Schedule Five E
Plastic sacks and bags to the extent as shown in the relevant schedule to this Act	Schedule Five F
Toiletries and washing preparations to the extent as shown in the relevant schedule to this Act	Schedule Five G
Construction components and other fixtures to the extent as shown in the relevant schedule to this Act	Schedule Five H
Electronic cigarettes and refill containers	Schedule Five I

SECOND SCHEDULE
ALCOHOL AND ALCOHOLIC BEVERAGES

Amended by:
VII. 1996.4.
Substituted by:
VII. 1997.2;
XXV. 1997.5;
IV. 1998.2;
IX. 2001.9;
II. 2002.26;
II. 2004.57.
Amended by:
L.N. 118 of 2006.
Substituted by:
L.N. 425 of 2007.
Amended by:
II. 2009.33;
IV. 2011.68;
XXII. 2011.5;
XII. 2014.71;
XIII. 2015.136;
XV. 2016.35;
XVIII.2021.53;
L.N. 177 of 2022;
L.N. 43 of 2024;
IX.2025.56;
III.2026.49.

Description of excisable goods	Rate of Excise Duty
BEER	€4.60 per hectolitre by the actual alcoholic strength by volume expressed as percentage
If produced by small and independent breweries with an annual production not exceeding two-hundred thousand (200,000) hL of beer.	€2.30 per hectolitre by the actual alcoholic strength by volume expressed as percentage
Products containing a mixture of beer with non-alcoholic drinks and beers not exceeding 3.5% of the actual alcoholic strength by volume.	€0.54 per hectolitre by the alcoholic strength by volume expressed as percentage
The term "beer" covers any product falling within Customs Tariff Heading No. 2203 or any product containing a mixture of beer with non-alcoholic drinks falling within Customs Tariff Heading No. 2206, in either case with an actual alcoholic strength by volume exceeding 0.5% vol.	
WINE OF FRESH GRAPES	€0.205 per litre
1. If produced by independent small wine producers which produce on average less than twenty-thousand (20,000) hL of wine per year	€0.1025 per litre
2. The term "still wine" covers all products falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 except sparkling wine as defined in paragraph 2 below:	

- which have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 15% vol., provided that the alcohol contained in the finished product is entirely of fermented origin;

- which have an actual alcoholic strength by volume exceeding 15% vol., and not exceeding 18% vol., provided they have been produced without any enrichment and that the alcohol contained in the finished product is entirely of fermented origin.

3. The term "sparkling wine" covers all products falling within CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 which:

- are contained in bottles with "mushroom stoppers" held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three (3) bar or more;

- have an actual alcoholic strength by volume exceeding one point two per cent (1.2%) vol., but not exceeding fifteen per cent (15%) vol., provided that the alcohol contained in the finished product is entirely of fermented origin."

FERMENTED BEVERAGES

1. The term 'still fermented beverages' covers all products falling within Customs Tariff Heading Nos. 2204 and 2205 but not falling under Wine of Fresh Grapes above, and products falling within Customs Tariff Heading No. 2206, except other sparkling fermented beverages as defined in paragraph 2 below and any product covered under Beer above:

- having an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 10% vol.,

- having an actual alcoholic strength by volume exceeding 10% but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin.

2. The term 'sparkling fermented beverages' covers all products falling within Customs Tariff Heading No. 2206 00 30 as well as products falling within Customs Tariff Heading Nos. 2204.10, 2204.21.10, 2204.29.10 and 2205 not mentioned under 'Wine of Fresh Grapes' above which:

- are contained in bottles with 'mushroom stoppers' held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three bar or more,

- have an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 13% vol.,

€20 per 1000 litres

- have an actual alcoholic strength by volume exceeding 13%, but not exceeding 15% vol., provided that the alcohol contained in the product is entirely of fermented origin. 3. The term "other sparkling fermented beverages" covers all products falling within CN codes 2206 00 31 and 2206 00 39 as well as products falling within CN codes 2204 10, 2204 21 06, 2204 21 07, 2204 21 08, 2204 21 09, 2204 29 10 and 2205 excluding still wine and sparkling wine which: - are contained in bottles with "mushroom stoppers" held in place by ties or fastenings, or they have an excess pressure due to carbon dioxide in solution of three (3) bar or more; - have an actual alcoholic strength by volume exceeding one point two per cent (1.2%) vol., but not exceeding thirteen per cent (13%) vol.; - have an actual alcoholic strength by volume exceeding thirteen per cent (13%) vol., but not exceeding fifteen per cent (15%) vol., provided that the alcohol contained in the product is entirely of fermented origin.	
INTERMEDIATE PRODUCTS The term 'intermediate products' covers all products of an actual alcoholic strength by volume exceeding 1.2% vol., but not exceeding 22% vol., and falling within Customs Tariff Heading Nos. 2204, 2205 and 2206 but not mentioned under Beer or Wine of Fresh Grapes or Fermented Beverages above.	€152.00 per hectolitre
NOTE: Still fermented beverages falling within the scope of paragraph 1 under Fermented Beverages which have an actual alcoholic strength exceeding 5.5% vol., and which are not entirely of fermented origin, and any sparkling fermented beverages falling within the scope of paragraph 2 under Fermented Beverages which have an actual alcoholic strength exceeding 8.5% vol., and which are not entirely of fermented origin are to be treated as Intermediate Products. ETHYL ALCOHOL The term 'ethyl alcohol' covers: - all products with an actual alcoholic strength by volume exceeding 1.2% volume which fall within Customs Tariff Heading Nos. 2207 and 2208, even when those products form part of a product which falls within another chapter of the Customs Tariff, - products of Customs Tariff Heading Nos. 2204, 2205 and 2206 which have an actual alcoholic strength by volume exceeding 22% vol.,	€0.136 per % vol. per litre

- potable spirits containing products, whether in solution or not.

EXEMPTIONS

The products described in this Schedule are exempt from the payment of excise duty under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse:

1. a. when distributed in the form of alcohol which has been completely denatured in accordance with the requirements of the Member State where it has been released for consumption, where such requirements were duly notified in writing and authorised. The Commissioner shall apply Chapter V of Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast);

b. when used as part of the manufacturing process of any product not for human consumption, provided the alcohol has been denatured in accordance with the requirements of any Member State for the given use.

This exemption shall apply when such denatured alcohol:

- has been incorporated into the product not for human consumption; or

- is used for maintenance and cleaning of the manufacturing equipment used for this particular manufacturing process;

- The Commissioner shall apply Chapter IV of Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) to movements of denatured alcohol that has not yet been incorporated into a product that is not for human consumption;

c. when used for the production of vinegar falling within Customs Tariff Heading No. 2209;

d. when used in the production of medicines referred to in Directives 2001/82/EC and 2001/83/EC;

e. when used for the production of flavours for the preparation of foodstuffs and non-alcoholic beverages with an alcohol strength not exceeding 1.2% vol.;

f. when used directly or as a constituent of semi-finished products for the production of foodstuffs, filled or otherwise, provided that in each case the alcoholic content does not exceed 8.5 litres of pure alcohol per 100 kg of the product for chocolates, and 5 litres of pure alcohol per 100 kg of the product for other products;

g. alcoholic beverages to be sold for immediate consumption on board ships or aircraft travelling to another EU country.

2. a. as samples for analysis, for necessary production tests, or for scientific purposes;
 - b. for scientific research;
 - c. for medical purposes in hospitals and pharmacies;
 - d. in a manufacturing process provided that the final product does not contain alcohol;
 - e. in the manufacture of a component product which is not subject to excise duty;
 - f. in the manufacture of food supplements defined by Directive 2002/46/EC of the European Parliament and of the Council containing ethyl alcohol, if the unit packet of the food supplement released for consumption does not exceed 0,15 litres and food supplements are placed on the market pursuant to Article 10 of Directive 2002/46/EC.
3. when used by the armed forces of any Member State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy.

DENATURANTS approved by the Commissioner

1. In the manufacture of Mineralised Methylated Spirit the denaturant should be composed of:
Base:
 - 90% vol. ethanol
 - 9.5% vol. wood naptha, and
 - 0.5% vol. crude pyridine
 To each 1,000 litres of which is added:
 - 3.75 litres of mineral naptha (petroleum oil) and
 - 1.50 ppm of methyl violet.
2. In the manufacture of Industrial Methylated Spirit the denaturant should be composed of:
Base:
 - 90% vol. ethanol
 - 10% vol. wood naptha
 To each 1,000 litres of which is added:
 - 0.5% vol. crude pyridine
3. In the manufacture of other denaturant spirits the denaturant should be composed of:
 - (i) when for industrial use (excluding pharmaceutical industry):
10 ppm denatonium benzoate irrespective of the alcoholic strength of the alcohol to be denatured
 - (ii) when for surgical or pharmaceutical use

Either: - 90% vol ethanol	
- 10% vol isopropyl alcohol (This type of denatured alcohol is normally used in pharmaceutical industrial plants) - or: - 95% vol ethanol - 5% vol wood naphta To each 100 litres of which is added - 0.5% vol methyl salicylate - 2.0% vol diethyl phthalate - 2.5% castor oil (This type of denatured alcohol is commercially referred to as Surgical Spirit)	

Amended by:
 VII. 1997.3.
 Substituted by:
 XXV. 1997.5.
 Amended by:
 IV. 1998.3;
 V. 1999.3;
 VII. 2000.2.
 Substituted by:
 IX. 2001.9.
 Amended by:
 II. 2002.27;
 II. 2003.50.
 Substituted by:
 II. 2004.57;
 II. 2005.38.
 Amended by:
 L.N. 118 of 2006.
 Substituted by:
 L.N. 425 of 2007.
 Amended by:
 II. 2009.34;
 I. 2010.64;
 IV. 2011.69;
 V. 2012.52;
 III. 2013.65;
 XII. 2014.72;
 XIII. 2015.137;
 XV. 2016.36;
 XVI. 2017.69;
 L.N. 177 of 2022;
 L.N. 50 of 2023;
 IX.2025.57;
 III.2026.50.

THIRD SCHEDULE

MANUFACTURED TOBACCO

Description of excisable goods	Rate of Excise Duty
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Cigarettes 1. a. The following shall be deemed to be cigarettes: i. rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the definition of cigars or cigarillos below; ii. rolls of tobacco which, by simple non-industrial handling, are inserted into cigarette-paper tubes; iii. rolls of tobacco which, by simple non-industrial handling, are wrapped in cigarette paper; b. A roll of tobacco referred to in paragraph 1.a.i. shall, for excise duty purposes, be considered as two cigarettes where, excluding filter or mouthpiece, it is longer than 8 cm but not longer than 11 cm, as three cigarettes where, excluding filter or mouthpiece, it is longer than 11 cm but not longer than 14 cm, and so on.	23.4% of the retail price plus €107 per 1000 cigarettes but not less than €165 per 1000 cigarettes
Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in subparagraph a.i. to iii. above shall be treated as cigarettes and the provisions of this sub-paragraph shall apply thereto. 2. For the purpose of the <i>ad valorem</i> duty, the retail price is the price established by the importer or manufacturer or their representative for the retail sale of cigarettes; where no such price has been established the lowest-established local retail price at which cigarettes are sold by retail is to be used. Cigars and Cigarillos The following shall be deemed to be cigars or cigarillos if they can be and, given their properties and normal consumer expectations, are exclusively intended to be smoked as they are: i. rolls of tobacco with an outer wrapper of natural tobacco; ii. rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, covering the product in full, including, where appropriate, the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouthpiece, is not less than 2,3 g and not more than 10g, and the circumference over at least one third of the length is not less than 34mm. Products which consist in part of substances other than tobacco but otherwise fulfil the criteria set out above shall be treated as cigars and cigarillos, but a type of cigar which is similar in many respects to a cigarette is treated as a cigarette for excise purposes.	€25.24 per 1000 units

Hand-rolling Tobacco Smoking tobacco which is similar in many respects to fine-cut tobacco intended for the rolling of cigarettes is treated as fine-cut tobacco for excise purposes.	€122 per kg.
Other Smoking Tobacco The following shall be deemed to be smoking tobacco: i. tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further industrial processing; ii. tobacco refuse put up for retail sale which does not fall under the definition of cigars and cigarillos or cigarettes and which can be smoked. For the purpose of this paragraph, "tobacco refuse" shall be deemed to be remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products. Smoking tobacco as defined above in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 mm shall be deemed to be fine-cut tobacco for the rolling of cigarettes. Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of 1.5 mm or more and which was sold or intended to be sold for the rolling of cigarettes may also be deemed to be fine-cut tobacco for the rolling of cigarettes. Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the criteria set out in sub-paragraphs i. and ii. above shall be treated as smoking tobacco.	€36.40 per kg
EXEMPTIONS Products containing no tobacco and used exclusively for medical purposes shall not be treated as manufactured tobacco Manufactured tobacco denatured to the satisfaction of the Commissioner and used for industrial or horticultural purposes. Manufactured tobacco which is destroyed under administrative supervision. Manufactured tobacco which is solely intended for scientific tests and for tests connected with product quality. Manufactured tobacco which is reworked by the producer Tobacco products to be sold for immediate consumption on board ships or aircraft travelling to another EU country.	

Tobacco products used by the armed forces of any Member State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy.	
COMMON PARTIAL THRESHOLD	
The common partial loss threshold for manufactured tobacco, falling within the scope of Council Directive 2011/64/EU, is 0 %.	

FOURTH SCHEDULE

ENERGY PRODUCTS

Substituted by:
 VII. 1997.4;
 XXV. 1997.5.
Amended by:
 IV. 1998.4;
 V. 1999.4.
Substituted by:
 IX. 2001.9;
 II. 2002.28;
 II. 2004.57;
 II. 2005.38.
Amended by:
 II. 2006.17.
Substituted:
 VIII. 2006.2.
Amended by:
 IV. 2007.33.
Substituted by:
 L.N. 425 of 2007.
Amended by:
 XXXII. 2007.80;
 L.N. 105 of 2008;
 II. 2009.35;
 I. 2010.65;
 IV. 2011.70;
 V. 2012.53;
 III. 2013.66;
 XII. 2014.73;
 XIII. 2015.138;
 XV. 2016.37;
 XVI. 2017.70;
 VII.2018.76;
 VII.2019.58;
 VIII.2020.65;
 L.N. 250 of 2020;
 XVIII.2021.54;
 L.N. 429 of 2021;
 L.N. 177 of 2022;
 IX.2025.58;
 III.2026.51.

Description of excisable goods	Rate of Excise Duty
Part A Leaded petrol falling within CN Codes 2710.12.31, 2710.12.50.11, 2710.12.50.19, 2710.12.50.90, 2710.12.51 and 2710.12.59	€678.18 per 1000 litres

Unleaded petrol falling within CN Codes 2710.12.41, 2710.12.45 and 2710.12.49	€359 per 1000 litres
Gas Oil falling within CN Codes 2710.19.42 to 2710.19.48 or 2710.20.11 to 2710.20.19	€330 per 1000 litres
Gas Oil falling within CN Codes 2710.19.31, 2710.19.35, and 2710.19.55 and blends of the foregoing with Biodiesel, excluding Gas Oil or Gas Oil blended with Biodiesel, with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes	€413.078 per 1000 litres
If used in the following maritime commercial activities: - Bunkering operations - Conveyance of passengers and goods between shore and ocean-going vessels - Conveyance of passengers between Malta and Comino, Gozo and Comino - Dredging operations - Cruises around the Maltese Archipelago - Inland Navigation between Malta and Gozo by vessels of a tonnage less than 3,500 tons - Sea farming activities - Tugging activities - Navigation for commercial purposes within Maltese territorial waters.	€112.09 per 1000 litres
If used in the following maritime commercial activity:	
- Inland Navigation between Malta and Gozo by vessels of a tonnage of 3,500 tons or more;	0
- Inland Navigation between Malta and Gozo by vessels in line with Port Notice No TM/PYD/PN/02/2021.	0
If used for electric power generation.	0
Fuel oil falling under HS Code 27101962 with density 0.8200 to 0.8900 is to be considered as Gas Oil	€330 per 1000 litres
If used for fishing purposes as laid down by Department of Fisheries.	0
If used by rescue vessels, or vessels which render assistance for rescue purposes at sea.	0

Gas Oil or Gas Oil blended with Biodiesel , with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes by: - State and private hospitals - State Senior Citizen's Homes - Corradino Correctional Facility - Sports, philanthropic and religious entities so authorised by the Minister - Bakeries up to a maximum amount of litres per month required by the bakery as certified by a mechanical engineer - Other entities so authorised by the Minister.	€172.09 per 1000 litres
Gas Oil or Gas Oil blended with Biodiesel , with a sulphur content not exceeding 0.1% sulphur by weight if used for heating purposes against a request for refund.	€172.09 per 1000 litres
Biodiesel , a diesel quality liquid fuel produced from biomass or waste cooking oil, with an ester content of not less than 96.5% by weight and a sulphur content not exceeding 0.005%, whether in blend or not.	€412.40 per 1000 litres
Heavy fuel oil falling within CN Codes 2710.19.51, 2710.19.62 to 2710.19.68 or 2710.20.31 to 2710.20.39	€39.00 per 1000 Kgs
If used for electric power generation	0
Natural gas falling within CN Codes 2711.11.00 and 2711.21.00	0
If used as motor fuel	€2.60 per 1 gigajoule, gross calorific value
If used for heating purposes	€0.84 per 1 gigajoule, gross calorific value
If used for electric power generation	0
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, except when used for heating purposes	€125.00 per 1000 Kgs
Liquid petroleum gas falling within CN Codes 2711.12 to 2711.13, when used for heating purposes	€38.94 per 1000 Kgs
Methane falling within CN Code 2711.29.00	€38.94 per 1000 Kgs
Kerosene falling within CN Codes 2710.19.21, 2710.19.25 and 2710.19.29	€412.40 per 1000 litres
If used for the following purposes:	€72.21 per 1000 litres
- for air navigation between Malta and Gozo	
- for testing and maintenance of aircraft engines	

If used by private pleasure aircraft for direct voyages to destinations outside the European Union	0
Part B Petroleum oils falling within CN Code 2710 1971, for undergoing a specific process, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1975, for undergoing chemical transformation by a process other than those specified in respect of subheading 2710 1971, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1981, motor oils, compressor lube oils, turbine lube oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1983, liquids for hydraulic purposes, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1985, white oils, liquid paraffin excluding heavy liquid paraffin BP/USP 6360 qualifying as a food grade product, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1987, gear oils and reductor oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1991, metal-working compounds, mould release oils, anti-corrosion oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1993, electrical insulating oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 1999, other lubricating oils and other oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Petroleum oils falling within CN Code 2710 2090, other oils, not intended for use, offered for sale or used as heating or motor fuel	€0.25 per litre
Part C Electricity falling under CN Code 2716	€1.50 per MWh
Coal and Coke falling within CN Codes 2701, 2702 and 2704	€0.30 per 1 gigajoule, gross calorific value
The term 'energy products' shall cover:	
(a) products falling within CN Codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel;	
(b) products falling within CN Codes 2701, 2702 and 2704 to 2715;	
(c) products falling within CN Codes 2901 and 2902;	

(d) products falling within CN Code 2905.11.00, which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel;	
(e) products falling within CN Code 3403;	
(f) products falling within CN Code 3811;	
(g) products falling within CN Code 3817;	
(h) products falling within CN Code 3824.90.96 if these are intended for use as heating or motor fuel;	
(i) electricity falling within CN Code 2716;	
(j) products falling within CN Code 3826.	
Energy products other than those for which a level of duty is specified above shall be subject to excise duty if intended for use, offered for sale or used as heating or motor fuel. The rate of duty to be charged shall be fixed at the rate for the equivalent motor fuel.	
In addition to the taxable products listed above, any product intended for use, offered for sale or used as heating or motor fuel, or as additive or extender in motor fuels, shall be taxed as motor fuel.	
In addition to the taxable products listed above, any other hydrocarbon, except for peat, intended for use, offered for sale or used for heating purposes, shall be taxed at the rate for the equivalent energy product.	
Part D REDUCED EXCISE DUTY RATES	
Petroleum products falling under CN Codes 2710 1921 to 2710 1968, and 2710 2011 to 2710 2039 used for the purposes other than motor fuels or as heating fuels may pay a reduced excise duty rate of €0.25 per litre under such conditions which the Minister may prescribe for the purpose of ensuring the correct and straightforward application of such exemptions and of preventing any evasion, avoidance or abuse.	
Part E EXEMPTIONS	
All products in this schedule are exempt from duty when used by the armed forces of any Member State, other than Malta, for the use of those forces, for the civilian staff accompanying them or for supplying their messes or canteens when such forces take part in a defence effort carried out for the implementation of a Union activity under the common security and defence policy.	

FIFTH SCHEDULE

MOBILE TELEPHONY SERVICES

Added by:
II. 2005.40.
Amended by:
XIII. 2015.139.

Description of excisable goods	Rate of Excise Duty
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Mobile Telephony Services (Leasing of lines and Top-Up Vouchers)	4%
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SCHEDULE FIVE A

ALL CEMENTS

Added by:
IV. 2011.71.
Amended by:
V. 2012.54;
III. 2013.67;
XII. 2014.74;
XIII. 2015.140;
XV. 2016.38;
XVI. 2017.71.

Description of excisable goods	Rate of Excise Duty
All cements classified in commodity heading 2523 of the Customs Nomenclature, including clinkers and white Portland cement	€40.00 per 1000 Kgs

SCHEDULE FIVE B

PNEUMATIC TYRES

Added by:
XIII. 2015.141.

Description of excisable goods	Rate of excise duty
New Pneumatic Tyres of rubber, used on motor cars, classified under H.S. Code 4011 10 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on buses or lorries, classified under H.S. Code 4011 20 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on aircraft, classified under H.S. Code 4011 30 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on motorcycles, classified under H.S. Code 4011 40 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, used on bicycles, classified under H.S. Code 4011 50 of the Customs Nomenclature	€0.00 per kg
New Pneumatic Tyres of rubber, with herring-bone or similar tread, for agricultural or forestry vehicles and machines, classified under H.S. Code 4011 61 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item

New Pneumatic Tyres of rubber, with herring- bone, for construction or industrial handling vehicles and machines, rim size ≤61cm, classified under H.S. Code 4011 62 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
New Pneumatic Tyres of rubber, with herring-bone, for construction or industrial handling vehicles and machines, rim size ≥61cm, classified under H.S. Code 4011 63 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, with herring-bone or similar tread, classified under H.S. Code 4011 69 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for agricultural or forestry vehicles and machines, classified under H.S. Code 4011 92 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for construction or industrial handling vehicles and machines, rim size ≤61cm, classified under H.S. Code 4011 93 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, for construction or industrial handling vehicles and machines, rim size ≥61cm, classified under H.S. Code 4011 94 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Other New Pneumatic Tyres of rubber, classified under H.S. Code 4011 99 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item
Re-treaded or Used Pneumatic Tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber classified in commodity heading 4012 of the Customs Nomenclature	€0.70 per kg up to a maximum of €24.50 for each item

SCHEDULE FIVE C

WATERS

Added by:
XIII. 2015.142.
Substituted by:
VII.2018.77.

Description of excisable goods	Rate of Excise Duty
Waters falling under CN Heading 2201	€5 per 1000 litres

SCHEDULE FIVE D

CHEWING GUM

Added by:
XV. 2016.39.

Description of excisable goods	Rate of Excise Duty
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Chewing gum, whether sugar coated or not, falling under CN Codes 1704 10 10, 1704 10 90, and chewing gum falling under CN Code 2106 90 92.	€9.00 per Kg
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SCHEDULE FIVE E
NON-ALCOHOLIC BEVERAGES

Added by:
XV. 2016.40;
XVI. 2017.73.
Emended by:
XVI. 2017.72;
VII.2018.78.

Description of excisable goods	Rate of Excise Duty
Non-alcoholic beverages, falling under CN Heading 2202, excluding products falling under CN Codes 2202 90 91, 2202 90 95 and 2202 90 99.	€40 per 1000 litres

SCHEDULE FIVE F
PLASTIC SACKS AND BAGS

Added by:
XV. 2016.41.
Emended by:
XVI. 2017.73.

Description of excisable goods	Rate of Excise Duty
• Bags of plastic of HS Codes 3923 21 and 3923 29, for the conveyance of goods, with a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods;	€1,700 per 100 kgs but not less than €1,500 per 10,000 units
• Bags of plastic of HS Codes 3923 21 and 3923 29, whether for the conveyance of goods or not, with or without a handle, loop, slot or any other feature that facilitates the use of the bag for the conveyance of goods, having a dimension of 28cm x 38cm or less and having a thickness of 15 microns or less, inclusive of gussets and handle;	€15 per 100 kgs up to a maximum of €45 per 10,000 units
• All other plastic sacks and bags (including cones) of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 intended for the conversion into plastic sacks and bags; but	€250 per 100 kgs up to a maximum of €170 per 10,000 units
- excluding bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer;	
- excluding bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003;	
- excluding printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes; and	

- excluding sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste.	
• Bags of plastic of HS Codes 3923 21 and 3923 29 and films, sheets or tubes of plastic of HS Headings 3917 and 3920 which constitute or form an integral part of the packaging in which food stuff is sealed prior to retail or transfer.	€0
• Bio-degradable sacks and bags in accordance with MSA EN 13432:2000, MSA EN 14046:2003, MSA EN 14047:2003 and MSA EN 14048:2003.	€0
• Printed sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of recycled waste by the authorised waste management schemes.	€0
• Sacks and bags of plastic of HS Codes 3923 21 and 3923 29 purchased specifically for the collection of non-recyclable waste.	€425 per 100 kgs up to a maximum of €290 per 10,000 units

SCHEDULE FIVE G
TOILETRIES AND WASHING PREPARATIONS

*Added by:
XVI. 2017.74.*

Description of excisable goods	Rate of Excise Duty
Perfumes and toilet waters falling under CN Heading 3303	€220 per 100 litres
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations falling under CN Heading 3304 excluding wipes used for the preparations of the care of the skin falling under HS Code 3304 9900 00	€50 per 100 litres/ kgs
Wipes used for the preparations of the care of the skin falling under HS Code 3304 9900 00	€3 per 100 litres/kgs
Preparations for use on the hair falling under CN Heading 3305, but excluding items falling under HS Code 3305 10 00	€50 per 100 litres/ kgs
Shampoos falling under HS Code 3305 10 00	€3 per 100 litres
Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under CN Heading 3307, excluding items falling under HS Code 3307 10 00 and HS Code 3307 41 00	€3 per 100 litres/ kgs

Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties falling under HS Code 3307 10 00 and HS Code 3307 41 00	€50 per 100 litres/ kgs
Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent falling under CN Heading 3401	€3 per 100 litres/ kgs

SCHEDULE FIVE H
CONSTRUCTION COMPONENTS
AND OTHER FIXTURES

*Added by:
XVI. 2017.75;
VII.2018.79.*

Description of excisable goods	Rate of Excise Duty
Prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00, excluding prefabricated structural concrete components for building or civil engineering falling under HS Code 6810 91 00 manufactured from cement already taxed under Schedule Five A of this Act and bars and rods of iron, or non-alloy steel, already taxed under Schedule Five H of this Act	€25.60 per 1000 kgs
Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing falling under CN Heading 6907 and glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing falling under CN Heading 6908	€7.50 per 1000 kgs
Glass falling under CN Heading 7005 and HS Codes 7006 00 10, 7006 00 90, 7007 19 10, 7007 19 20, 7007 19 80, 7007 29 00, 7008 00 20, 7008 00 81 and 7008 00 89.	€16 per 1000 kgs
Bars and rods, hot rolled, in regularly wound coils, of iron or non-alloy steel falling under CN Heading 7213, excluding items falling under HS Codes 7213 10 00, 7213 91 10 and 7213 91 49, and other bars and rods, of iron or non-alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling falling under CN Heading 7214, excluding HS Code 7214 20 00.	€30 per 1000 kgs
Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process falling under HS Code 7213 10 00	€15 per 1000 kgs

Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, falling under HS Codes 7213 91 10 and 7213 91 49 and other bars and rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot-drawn or hot-extruded, but including those twisted after rolling, falling under HS Code 7214 20 00	€15 per 1000 kgs
Angles, shapes and sections of iron or non-alloy steel falling under CN Heading 7216	€50 per 1000 kgs
Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more falling under HS Codes 7314 20 10, 7314 20 90 and 7314 39 00	€30 per 1000 kgs

Added by:
IX.2025.59.

Schedule Five I
Electronic cigarettes and refill containers

Description of excisable goods	Rate of Excise Duty
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes containing nicotine classified under HS Codes 2404120010 and 2404120090	€0.13 per mL
Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes not containing nicotine classified under HS Code 2404199000	€0.13 per mL

Added by:
L.N. 195 of 2025.

Schedule Five J

Smokeless tobacco product

Products intended for inhalation without combustion containing tobacco or reconstituted tobacco classified under HS Codes 2404110010 and 2404110090. €140 per Kg

Products intended for inhalation without combustion containing tobacco substitutes classified under HS heading 2404191000. €140 per Kg".

Added by:
L.N. 38 of 2026.

Schedule Five K

Nicotine Pouches

Nicotine containing products intended for the intake of nicotine into the human body, by oral application, excluding for inhalation, and products intended to assist tobacco use cessation, classified under HS Code 2404.91.9000. €8 per Kg

Amended by:
 XXV. 1997.6;
 XIV. 1998.5, 7;
 L.N. 227 of 1999;
 IX. 2001.11.
 Substituted by:
 L.N. 243 of 2002.
 Amended by:
 IX. 2003.80;
 L.N. 11 of 2004;
 L.N. 450 of 2004;
 L.N. 481 of 2004;
 II. 2005.39, 41;
 L.N. 416 of 2005;
 L.N. 118 of 2006;
 L.N. 425 of 2007;
 L.N. 96 of 2010;
 L.N. 284 of 2010;
 XXII. 2011.5;
 L.N. 207 of 2012;
 L.N. 437 of 2013;
 XIII. 2015.143,
 144;
 XVI. 2017.76;
 L.N. 270 of 2017;
 VII.2018.80;
 VII.2019.59;
 VIII.2020.66;
 XVIII.2021.55;
 VII.2022.66;
 L.N. 50 of 2023;
 XII.2023.56;
 IX.2025.60;
 III.2026.52.

SIXTH SCHEDULE

(Article 13(4))

PART A

Excisable Goods Regulations

- | | |
|---------------|---|
| Title. | 1. The title of these regulations is Excisable Goods Regulations. |
| Scope. | 2. These Regulations apply to the excisable goods to which the Excise Duty Act applies. |
| Definitions. | 3. In these regulations unless the context otherwise requires, "the Act" means the Excise Duty Act and all other terms shall have the meaning assigned to them by the Act. |
| Registration. | <p>4. (1) An application to register a authorised tax warehouse in terms of article 9(3)(b) of the Act shall be made in writing to the Commissioner and shall include the following particulars:</p> <ul style="list-style-type: none"> (a) the name and address of the applicant; (b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business; (c) the address of the premises to be registered; (d) an architect's plan of the premises indicating its boundaries and exact location; (e) the nature and description of excisable goods that are intended to be produced; (f) the date on which the applicant intends to begin production of excisable goods; (g) an estimate of the maximum yearly productive capacity of the intended authorised tax warehouse. |

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- (2) (i) The Commissioner shall maintain an electronic database which shall contain a register of persons who are authorised tax warehouse keepers or traders registered for excise purposes as well as a register of those premises authorised as authorised tax warehouses.
- Commissioner to keep electronic register of authorised tax warehouse keepers as well as authorised tax warehouses.
- (ii) This register shall contain the following information:
- (a) the identification number issued by the competent authorities in respect of the person or premises;
 - (b) the name and address of the person or premises;
 - (c) the category of goods which may be held or received by the person or on the premises;
 - (d) the address of the competent authorities which may be contacted for further information;
 - (e) the date of issue and, where appropriate, the date of cessation of validity of the identification number.
- (iii) All data shall be used solely to identify the authorisation or registration or otherwise of a person and premises.
- (iv) The Commissioner shall ensure that persons involved in the movement of products subject to excise duty are allowed to obtain confirmation of the information held under the terms of this regulation.
- (v) Any information communicated in whatever form pursuant to this regulation shall be of a confidential nature. It shall be covered by the obligation of professional secrecy and shall enjoy the protection extended to similar information under the relevant laws of Malta.
5. The Commissioner may refuse to accept an application for registering a authorised tax warehouse in the name of a person who has been convicted of any offence under the Act, and any registration of a authorised tax warehouse shall cease to be in force upon the conviction of the person in whose name the authorised tax warehouse is registered.
- Commissioner may refuse applications.
6. (1) The Commissioner shall issue in the name of the applicant a certificate of registration in respect of each separate authorised tax warehouse duly registered pursuant to such application.
- Certificate of registration.
- (2) The issue of such certificate shall be without prejudice to any obligation on the part of the applicant to obtain any licences or permits as required by any other law and where the Commissioner deems it fit, such certificate may not be issued before the applicant has obtained the relevant licences or permits.
- (3) The certificate of registration shall remain the property of the Commissioner.

(4) Every certificate of registration issued shall be kept at all times on the premises to which it relates and shall be produced for inspection to the Customs official on demand.

(5) Any altered circumstances affecting the particulars mentioned in regulation 4 on the part of the authorised tax warehouse keeper or the person in whose name the authorised tax warehouse is registered, shall be notified immediately to the Commissioner and the latter may amend the certificate of registration or replace it by a fresh one. Failure on the part of the authorised tax warehouse keeper to notify the Commissioner of any material change or changes affecting the said particulars shall invalidate the certificate of registration.

(6) The Commissioner may, for reasonable cause, vary the particulars required on the certificate of registration provided that fourteen days' notice in writing are given to the authorised tax warehouse keeper informing him of such variations.

Notification to
Commissioner.

7. (1) An authorised tax warehouse keeper shall notify the Commissioner of the cessation of production or the intention to cease production at any authorised tax warehouse registered in his name.

(2) Where the Commissioner is satisfied that an authorised tax warehouse keeper has ceased to produce excisable goods at any authorised tax warehouse, he may revoke the registration of the relevant authorised tax warehouse at any time.

When excisable
goods are
produced.
Cap. 41.

8. For the purpose of article 2 of the Act, and without prejudice to the provisions of article 9(4) of the Act and article 11 of the Spirits Ordinance and any other specific provisions for particular goods mentioned elsewhere in these or other regulations, a authorised tax warehouse shall be deemed as producing excisable goods where any of the following processes are performed:

- (i) obtaining excisable goods from any substance or natural source by any method;
- (ii) obtaining one description of excisable goods from other goods by extraction, fractioning, distillation, fermentation, mixing, diluting, blending, assembling, addition or any other process; or
- (iii) packaging of excisable goods produced or imported in bulk into any package:

Provided that where any of these processes is performed in a government bonded warehouse, registration shall not be required.

Payment of duty
and security.

9. (1) The person, firm, partnership or company in whose name the authorised tax warehouse is registered shall be responsible for the payment of excise duty as specified in article 3 of the Act, at the time payment of duty becomes due. Such payment shall be effected at Customs House or at any other place appointed by notice in the Gazette, on an entry containing such particulars as the Commissioner may direct or as may otherwise be prescribed under the Act.

(2) It shall be lawful for the Commissioner, in order to safeguard revenue, to require a security from the authorised tax warehouse keeper in the form of a sum of money deposited at the Customs Department, or in some other form acceptable to the Commissioner, for an amount not exceeding the duty estimated beforehand to become due during the periods between the times at which payments are effected.

10. Excise duty due on goods released from customs stations or bonded warehouse controlled by Customs, shall be paid before such goods are released. In other cases, the excise duty shall be paid before such goods are released or periodically as may be allowed by the Commissioner on the goods released during a specific period as directed by him. Failing such directive duty shall be paid not later than five days following the last Sunday of each calendar month in settlement of all duty due on goods released for consumption up to that Sunday.

How payment of duty is to be effected.

11. The duty shall be assessed on the quantity as units, net kilos, litres or litres @ 15°C. as appropriate and where applicable, on the alcoholic strength or specific gravity, as specified in the schedules to the Act, relevant to the particular goods.

Assessment of duty.

12. (1) Save as is otherwise provided by any law excisable goods produced in Malta may be kept by the authorised tax warehouse keeper under duty suspension within the precincts of a registered authorised tax warehouse.

Keeping and moving of excisable goods.

(2) Such goods may be moved under duty suspension from a registered authorised tax warehouse to another authorised tax warehouse or from such authorised tax warehouse to a place of loading for export as merchandise or as ship's stores or for delivery to persons exempted as provided for in article 14 of the Act, or from an authorized tax warehouse to another authorized tax warehouse.

(3) All such removal of excisable goods without payment of duty shall, unless the Commissioner may otherwise allow, be subject to the following conditions:

- (a) the goods are transported in containers or packages which are secured by a form of seal approved by the Commissioner or under customs escort, in either case as directed by the Commissioner; and
- (b) the goods are accompanied by the Internal Administrative Accompanying Document (IAAD) as specified in the Annex to these regulations signed by the consignor and approved by the Commissioner, which shall specify the place from which they are despatched and the place to which they are consigned and the quantity and description of the goods; and
- (c) the Internal Administrative Accompanying Document (IAAD) as specified in the Annex to these regulations shall be signed by the consignee acknowledging receipt or in the case of shipment, by the Customs official acknowledging receipt on board; and
- (d) excise duty due on the goods should be safeguarded in

such manner as the Commissioner may establish.

Colouring and
marking.
Amended by:
XVI.2017.76;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66;
III.2026.52.

13. (1) The Commissioner may require any excisable goods to be coloured or marked by means of bands, or tags or other devices as may be directed by the Commissioner or as may be prescribed under the Act.

(2) No excisable goods shall be released for consumption unless they bear such marking or colouring.

(3) When an alcohol excise stamp is lost, stolen or for any other reason is unaccounted for, the Commissioner may issue a replacement excise stamp subject to the payment of a fee equivalent to the prevailing highest excise duty at the time on a litre of forty percent (40%) alcohol by volume bottle.

(4) When a wine excise stamp is lost, stolen or for any other reason is unaccounted for, the Commissioner may issue a replacement excise stamp subject to the payment of a fee equivalent to the prevailing highest excise duty at the time on a litre bottle of wine.

(5) When a cigarette excise stamp is lost, stolen or for any other reason unaccounted for, the Commissioner may issue a replacement stamp subject to the payment of a fee equivalent to the prevailing highest excise duty on a packet of 20 cigarettes.

(6) (a) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee shall purchase the excise stamp within five (5) working days from when the excisable goods, on which the excise stamps are required to be affixed, enter Malta, except in the case of an excise stamp to be affixed by an authorised tax warehouse keeper.

(b) The excise stamp shall be affixed to the excisable goods by not later than five (5) working days from date when the excise stamp is purchased, except where the excise stamp is to be affixed by an authorised tax warehouse keeper.

(7) (a) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to purchase the excise stamp within five (5) working days from the date of entry to Malta of the excisable goods on which the stamp shall be affixed, except where the excise stamp shall be affixed by an authorised warehouse keeper, shall on conviction be liable to a fine (*multa*) of one hundred and fifty euro (€150) and the court shall also order the forfeiture of the said excisable goods according to law, as applicable.

(b) Any registered consignor, registered consignee, registered merchant, certified consignor or certified consignee who fails to affix the excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall be liable on conviction to a fine (*multa*) of two hundred euro (€200), and the court shall also order the forfeiture of the excise stamps which were not affixed within the time provided according to law, as applicable. In addition to this, the forfeiture of the excisable goods themselves shall also take place according to law, as applicable.

(c) In the case of an irregularity mentioned in paragraph (a), the Commissioner may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the excisable goods themselves shall be carried out according to law, as applicable.

(d) In the case of an irregularity mentioned in paragraph (b), the Commissioner while forfeiting the excise stamps not affixed within the given time in accordance to law, as applicable, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred and fifty euro (€150). In addition to this, the forfeiture of the excisable goods themselves shall be carried out according to law, as applicable.

(8) (a) Every authorised tax warehouse keeper who takes out from the authorised tax warehouse excisable goods on which the excise stamp has not been affixed according to law, shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the excisable goods themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be affixed to the excisable goods may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the excisable goods themselves shall be carried out according to law, as applicable.

(9) (a) Any person, other than an authorised person, who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the Court shall also order the forfeiture of those excise stamps which had to be affixed to those goods. In addition, the forfeiture of the excisable goods themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that remained unaffixed may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two-hundred and fifty euro (€250). In addition to this, the forfeiture of the excisable goods themselves shall also take place according to law, as applicable.

13A. The Commissioner shall release the excisable goods if he is satisfied that the amount of excise duty and import duty and any other tax due in relation to excisable goods as provided in this Schedule was paid according to law prior to the initial inspection:

Provided that the provision of this regulation shall apply, *mutatis mutandis*, to all parts of this Schedule.

Release of
excisable goods by
the Commissioner
when payment is
effected.
Added by:
III.2026.52.

Release of
excisable goods in
terms of this
Schedule.
*Added by:
III.2026.52.*

13B. Any quantity of excisable goods, released as provided in this Schedule, shall comply with the provisions of the Act and its regulations, as applicable:

Provided that the provision of this regulation shall apply, *mutatis mutandis*, to all parts of this Schedule.

When colouring
and marking is to
be made.

14. The colouring or marking of excisable goods where such goods had not been imported already so coloured or marked, shall be carried out under customs supervision or as the Commissioner may direct, and the expense for the attendance of Customs officials to supervise such operation shall be borne by the authorised tax warehouse keeper at the rates prevailing according to such regulations as may be made under the Act or the [Customs Ordinance](#).

Cap. 37.

Keeping of records
and accounts.

15. The authorised tax warehouse keeper of excisable goods shall keep records and accounts as specified in these regulations or as otherwise prescribed and shall be bound to preserve such records for six years or such shorter period as the Commissioner may allow.

Statements and
payments.
*Substituted by:
III.2026.52.*

16. (1) The authorised tax warehouse keeper shall provide the Commissioner with a statement on an accounting period of one (1) calendar month and such statement shall be provided to the Commissioner within fifteen (15) days from the expiry of each accounting period being reported upon.

(2) In cases where any person fails to submit the statements within the prescribed period of fifteen (15) days, the Commissioner shall impose an administrative penalty of one hundred euro (€100) per month (1) or part thereof until such statement is submitted, which in any case shall not be later than three (3) months following the lapse of the said prescribed period of fifteen (15) days.

(3) Any person who fails to observe this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) of not more than twenty five thousand euro (€25,000).

(4) In the case of any breach mentioned in sub-regulation (3), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said statements shall also be required to be made according to law, as applicable.

(5) (a) The payment of the relative duty indicated in the statements submitted to the Commissioner as prescribed shall be effected by not later than fifteen (15) days from the submission of the statement.

(b) In cases where any person fails to pay the duty within the prescribed term of fifteen (15) days from the submission of the statement, the Commissioner shall impose an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the payment is effected, which in any case shall be not later than three (3) months from the day following the submission of the statement.

(c) Any person who fails to observe the provisions of this regulation shall be guilty of an offence liable upon conviction to the punishment established in the provisions of regulation 16, as applicable.

(d) In the case of any breach mentioned in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose the penalty established in regulation 16. In addition to this, the said payments shall also be required to be made according to law, as applicable.

17. (1) (a) Excisable goods, in relation to any accounting period which were registered as produced or introduced in an authorised tax warehouse and which are not satisfactorily shown to have been sold or legitimately removed from the authorised tax warehouse and on which no duty had been paid shall be deemed as goods which are unaccounted for and the Commissioner shall, without prejudice to any other action which may be taken against the authorised tax warehouse keeper in terms of this Act or any other law, allow the payment of the duty due on the discrepancy.

Goods
unaccounted for.
Amended by:
XVIII.2021.55;
VII.2022.66.

(b) Excisable goods, relative to an accounting period, that are found in an authorised tax warehouse without being registered as products produced or brought into the authorised tax warehouse shall be deemed as extra goods and therefore they are subject to seizure, without prejudice to any other action that may be taken against the authorised tax warehouse keeper under this Act or any other law:

Provided that if the extra goods which are found in the authorised tax warehouse are cigarettes, the cost of their destruction shall be deducted from the guarantee tied with the authorised tax warehouse or if this is not sufficient, the authorised tax warehouse keeper shall pay for the expenses of destruction of the cigarettes.

(2) Authorised tax warehouse keepers are exempt from duty in respect of losses occurring under suspension arrangements, which are attributable to fortuitous events or force majeure established by the Commissioner, but they are not exempt from duty on losses occurring under suspension arrangements which are attributable to theft. They are also exempt, under suspension arrangements, from duty in respect of losses inherent in the nature of the products during production or processing, storage and transport. The Commissioner shall lay down the conditions under which these exemptions shall be granted.

18. Every Customs official shall, in addition to the powers and duties assigned to him under the Act be empowered to exercise all the powers and duties as are by law vested in an officer of the Executive Police in any place in connection with an offence committed or suspected of having been committed:

Empowerment to
act as Police
Officer.
Amended by:
VII.2019.59.

Provided that such functions, powers and duties as are by law reserved to officers holding the rank not below that of inspector of Police shall only be exercisable by officials not below the rank of customs officer.

ANNEX

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

1	1. Consignor	Vat Number	2. Consignor's excise No.	3. Reference No.
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Copy for the consignor			4. Consignee's excise No.		5. Invoice No.	
			6. Invoice date			
	7. Consignee		Vat Number		8. Competent authority at dispatch	
	7a. Place of delivery		10. Guarantee			
	9. Transporter		12.		13.	
	11. Other transport details		14. Proprietor			
	15.		16. Date of Dispatch		17.	
1						
18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)		24a. Sold in warehouse?	
			20a. Quantity	21a. Gross weight (kg)	Yes	No
			22a. Net weight (kg)	23a. Status	Malta produced?	
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)		24b. Sold in warehouse?	
			20b. Quantity	21b. Gross weight (kg)	Yes	No
			22b. Net weight (kg)	23b. Status	Malta produced?	
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)		24c. Sold in warehouse?	
			20c. Quantity	21c. Gross weight (kg)	Yes	No
			22c. Net weight (kg)	23c. Status	Malta produced?	
				Yes		No
25. Additional information (including consolidation details)						
A Official use only		26. Boxes 1 - 25 certified correct				
		Signatory's company and telephone No.				
		Name of Signatory				
		Place and date				
		Signature				

EXPLANATORY NOTES

1. General

1.1 The Internal Administrative Accompanying Document (IAAD) is required by the Excise Regulations.

Box 11 Other transport details: additional information, i.e. names of all subsequent transporters, means of transport registration numbers of means of transport and the number, type and identification of all commercial seals.

- 1.2 The document must be completed legibly and in a manner that makes entries indelible. Information may be pre-printed. No erasures or overwriting are permitted.

Authorisation by the Excise authorities of a change to the place of delivery is to be shown in box B.

- 1.3 The format of the IAAD is as laid down in the Excise Regulations. Alternatively commercial documents may be used provided that they contain the information required on the IAAD.

- 1.4 Any unused space in boxes 18a to 24c is to be lined through so that nothing can be added. Three separate descriptions of merchandise may be entered which must be of the same excise category. The categories are mineral oils, tobacco products and alcohol/ alcoholic beverages.

- 1.5 The accompanying document comprises three copies:
copy 1, to be retained by the consignor
copy 2, to be retained by the consignee, and
copy 3, to be returned to the consignor to discharge the movement.

- 1.6 Copies 2 and 3 must accompany the goods during the movement.

- 1.7 In cases where the document is utilised for movement using fixed pipelines, copies 2 and 3 are to be sent to the consignee by the fastest means available to the dispatching warehousekeeper. In all cases the document is to arrive at the place of delivery within 24 hours of receipt of the goods to which it relates.

2. Headings

Box 1 Consignor: the full name and address.

Box 2 Consignor's excise number: the approval number of the dispatching warehouse (SEED[VAT]number).

Box 3 Reference number: a unique reference number which identifies the consignment in the records of the consignor.

Box 4 For goods consigned to an excise warehouse, the approval number of that warehouse (SEED[VAT]number).

Box 5 For commercial use.

Box 6 For commercial use.

Box 7 Consignee: the full name, address and registration number. For goods to be exported, the person acting for the consignor at the place of exportation or shipment must be indicated.

Box 7a For goods to be exported, the notation 'EXPORT OUTSIDE THE MALTESE TERRITORY' is to be made together with the place of export. For goods which are to be placed under a community customs procedure (other than release for free circulation), the notation 'UNDER CUSTOMS PROCEDURE' is to be made together with the place where the goods enter customs control.

Box 8 Address of local Excise Office

Box 9 Transporter: name and address

Box 10 Guarantee: indicate whether provided by the consignor, transporter or proprietor and state reference number of guarantee.

Box 12:For commercial use.

Box 13:For commercial use.

Box 14:Proprietor: name, address and registration number

Box 15:For commercial use.

Box 16:Date of removal from warehouse.

Box 17:For commercial use.

Box 18a:Packages and description of goods; the marks and numbers of external packages, eg containers; the number of internal packages, eg cartons; the commercial description of the goods and the stock account reference under which they were last warehoused.

The description may be continued on a separate sheet attached to each copy. A packing list may be used for this purpose.

Alcohol and alcoholic beverages other than beer must have the alcoholic strength shown (percentage by volume at 20°C)

Box 19a:Commodity code: the CN code

Box 20a:Quantity

- the number of items, expressed in thousands (cigarettes, cigars and cigarillos)
- litres at 20°C to two decimal places (alcohol and alcoholic beverages)
- litres at 15°C (mineral oil)

Box 21a:Gross weight: the gross weight of the consignment

Box 22a:Net weight: the weight of the excise products without packaging is to be given in respect of alcohol and alcoholic beverages, mineral oils and for all tobacco products except cigarettes.

Box 23a:Indicate the status of the goods: 'EU' or 'non EU'.

Box 24a:Indicate whether the goods have been sold whilst warehoused: YES/NO (delete as appropriate)

Indicate whether the goods were produced in Malta: YES/NO (delete as appropriate).

Box 25:Additional information:

Where the goods are to be consolidated during the movement, give details of the consolidator; name, registration number and address of premises where consolidation is to take place.

If appropriate add the following certificate -
"It is hereby certified that the beer described has been produced by an independent small brewery with a production in the previous year of hectolitres."

Box 26:Signatory's company, etc: the document is to be completed by, or on behalf of, the consignor. The company of the signatory of the document is to be identified.

Box A For official use only.

Box B If, during the movement, the destination of the goods is changed from that indicated in boxes 7 or 7a the consignor or his agent must indicate the new place of delivery in Box B. Furthermore, the consignor is obliged to immediately notify the change of place of delivery to the Excise authorities.

Box C Certificate of receipt: to be given by the consignee. In cases where goods are exported or placed under a community customs procedure (other than release for free circulation) a certificate is required from the Excise authorities)

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

2	1. Consignor	Vat Number	2. Consignor's excise No.	3. Reference No.
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Copy for the consignee			4. Consignee's excise No.		5. Invoice No.	
			6. Invoice date			
	7. Consignee		Vat Number		8. Competent authority at dispatch	
	7a. Place of delivery		10. Guarantee			
	9. Transporter		12.		13.	
	11. Other transport details		14. Proprietor			
2	15.	16. Date of Dispatch		17.		
18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)		24a. Sold in warehouse?	
			20a. Quantity	21a. Gross weight (kg)	Yes	No
			22a. Net weight (kg)	23a. Status	Malta produced?	
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)		24b. Sold in warehouse?	
			20b. Quantity	21b. Gross weight (kg)	Yes	No
			22b. Net weight (kg)	23b. Status	Malta produced?	
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)		24c. Sold in warehouse?	
			20c. Quantity	21c. Gross weight (kg)	Yes	No
			22c. Net weight (kg)	23c. Status	Malta produced?	
25. Additional information (including consolidation details)						
A Official use only		26. Boxes 1 - 25 certified correct Signatory's company and telephone No. Name of Signatory Place and date Signature				

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING VALID FOR MOVEMENTS WITHIN MALTA ONLY
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY

New name/address: Request by: name/address of company: Name and signatory: Signature Place and date:	Authorised by (competent authority): Reference No. Signature Stamp
--	---

C CERTIFICATION OF RECEPTION OR EXPORTATION

☐ Goods received by consignee

Date	Place	Reference No.
Description of goods	Excess	Shortage

☐ Goods received by consignee

☐ Goods exported*/placed under a Community customs procedure (other than for free circulation)*
 date

☐ Name of signatory Means of transport
 Signatory's company Place/date
 Signature

☐ Fiscal authority or Customs office Endorsement by fiscal authority (if required) or
 Name Customs office

Address

*delete inapplicable

A Record of control (continued)

3	Copy for return to the consignor	1. Consignor	Vat Number	2. Consignor's excise No.	3. Reference No.	
				4. Consignee's excise No.	5. Invoice No.	
				6. Invoice date		
		7. Consignee	Vat Number	8. Competent authority at dispatch		
		7a. Place of delivery		10. Guarantee		
		9. Transporter		12.	13.	
		11. Other transport details		14. Proprietor		
3		15.	16. Date of Dispatch	17.		
18a. Marks and numbers, No. and kind of packages, description of goods			19a. Community code (CN code)		24a. Sold in warehouse?	
	20a. Quantity	21a. Gross weight (kg)	Yes	No		
	22a. Net weight (kg)	23a. Status	Malta produced?			
				Yes	No	
18b. Marks and numbers, No. and kind of packages, description of goods			19b. Community code (CN code)		24b. Sold in warehouse?	
	20b. Quantity	21b. Gross weight (kg)	Yes	No		
	22b. Net weight (kg)	23b. Status	Malta produced?			
				Yes	No	
18c. Marks and numbers, No. and kind of packages, description of goods			19c. Community code (CN code)		24c. Sold in warehouse?	
	20c. Quantity	21c. Gross weight (kg)	Yes	No		
	22c. Net weight (kg)	23c. Status	Malta produced?			
				Yes	No	
25. Additional information (including consolidation details)						
A Official use only			26. Boxes 1 - 25 certified correct			
			Signatory's company and telephone No.			
			Name of Signatory			
			Place and date			
			Signature			

MALTA
INTERNAL ADMINISTRATIVE ACCOMPANYING
DOCUMENT
PRODUCTS SUBJECT TO EXCISE DUTY

VALID FOR MOVEMENTS WITHIN MALTA ONLY

B AUTHORISATION FOR CHANGE OF PLACE OF DELIVERY		
New name/address: Request by: name/address of company: Name and signatory: Signature Place and date:	Authorised by (competent authority): Reference No. Signature Stamp	
C CERTIFICATION OF RECEPTION OR EXPORTATION		
☐ Goods received by consignee		
Date Description of goods	Place Excess	Reference No. Shortage
☐ Goods received by consignee		
☐ Goods exported*/placed under a Community customs procedure (other than for free circulation)* date		
☐ Name of signatory Signatory's company		
☐ Fiscal authority or Customs office		
Name Address *delete inapplicable		
Endorsement by fiscal authority (if required) or Customs office		
A Record of control (continued)		

PART B

Alcohol and Alcoholic Beverages Regulations

Amended by:
XVI. 2017.77;
VII.2019.59;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66;
XII.2023.56;
III.2026.52.

- | | |
|--|---|
| 1. The title of these regulations is Alcohol and Alcoholic Beverages Regulations. | Title. |
| 2. These regulations shall apply to alcohol and alcoholic products excluding beer and wine specified as excisable goods by the Excise Duty Act. | Scope. |
| 3. In these regulations, unless the context otherwise requires, "the Act" means the Excise Duty Act and all other terms shall have the meaning assigned to them by the Act. | Definitions. |
| 4. (1) Any person who is an authorised tax warehouse keeper in the goods specified in regulation 2 shall conform with the requirements of the relevant provisions of the Spirits Ordinance. | Conformity with the Spirits Ordinance.
Cap. 41. |
| (2) The provisions of the Alcoholic Beverages Regulations and of any other regulation made under the Spirits Ordinance shall apply, to the extent not otherwise provided for in the Excisable Goods Regulations or these regulations, to alcoholic beverages enlisted in the First Schedule to the Act and which are also specified in the Second Schedule to the Act. | S.L.41.02
Cap. 41. |
| 5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Spirits Ordinance, register any authorised tax warehouse in which such goods are produced or intended to be produced in accordance with article 9 of the Act and as regulated by regulations 4 to 8 of the Excisable Goods Regulations. | Registration.

Cap. 41. |
| (2) The provisions of article 9(4) of the Act applies only to the extent allowed by the Spirits Ordinance in respect to alcohol and alcoholic products. | Cap. 41. |
| 6. The Commissioner shall issue a certificate of registration in accordance with regulation 6 of the Excisable Goods Regulations and may withhold the issue, or revoke such certificate if the applicant fails to conform with the requirements imposed by the Spirits Ordinance. | Applicant to conform to Spirits Ordinance.

Cap. 41. |
| 7. Any reference in the Spirits Ordinance to duty payable on spirits shall be taken to refer also to the excise duty payable under the Act. | |
| 8. Excise duty on alcohol and alcoholic beverages subject to duty under this Act shall be leviable and shall be assessed at the prevailing rate at such time as they are released for consumption and it shall be paid as provided in regulation 16(2) of Part A. | Tax point.
<i>Amended by:</i>
<i>XVI. 2017.77;</i>
<i>III.2026.52.</i> |
| 9. (1) Imported spirits removed to a authorised tax warehouse shall be treated in the same manner and shall be subject to the same conditions as are allowed or imposed by Part VI of the Spirits Ordinance on locally distilled spirits, and the person or persons responsible for such spirits shall keep such records as are envisaged | Keeping of records.

Cap. 41. |

in the said Ordinance.

(2) In case of default the person or persons responsible for such spirits shall become liable to the same penalties contemplated under Part VI of the said Ordinance.

Submitting of
statements.
Amended by:
III.2026.52.

10. (1) Without prejudice to the provisions of regulation 9(1), the authorised tax warehouse keeper shall submit to the Commissioner a statement as provided in regulation 16(1) of Part A specifying the following, as applicable:

- (a) the quantity in litres of spirit produced during the relevant period, specifying the alcoholic strength and type of spirit;
- (b) the quantity in litres of alcoholic products produced during the relevant period, specifying type, alcoholic strength and whether derived from dilution, blending or other process;
- (c) the yield of each bottling operation for each product, specifying the number of bottles and their capacity;
- (d) the quantity in litres of bulk spirits kept in stock, specifying type and strength as at the end of the relevant period;
- (e) the quantity in litres of each packaged alcoholic product, kept in stock at the end of the relevant period, specifying the type, strength and package description;
- (f) the quantity in litres of products sold or otherwise removed from the authorised tax warehouse during the relevant period, specifying the nature of the transaction;
- (g) the quantity in litres of spirits or other alcoholic products introduced into the authorised tax warehouse, indicating the source during the relevant period, and specifying the types and strength;
- (h) the quantity of products removed from the authorised tax warehouse during the relevant period, specifying the types and whether released for local consumption, for export or otherwise.

(2) Repealed by [III.2026.52](#).

Affixing of excise
stamp.
Amended by:
VII.2019.59;
VIII.2020.66;
VII.2022.66.

11. (1) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any ethyl alcohol or fermented beverages or intermediate products as defined in the Second Schedule with an actual alcoholic strength by volume of ten per cent (10% vol.) or more in containers of fifty (50) centilitre capacity or more unless there is affixed to them an excise stamp which shows this percentage of alcohol, as indicated by the Commissioner and as provided for in regulation 12.

(2) It shall be lawful for the Commissioner to exempt in writing from the provision of the preceding sub-regulation, under such conditions as he may deem fit to impose, any ethyl alcohol intended to be exported or as ship's supply or for sale to persons

exempted by or under any law from the payment of excise duty.

(3) It shall be lawful for the Commissioner to exempt in writing from the provision of sub-regulation (1) any other ethyl alcohol not covered by the preceding paragraph, under such conditions as he may deem fit to impose.

12. (1) No containers immediately stocks kept in the authorised tax warehouse other than a government authorised tax warehouse, as well as on sales, issues or other deliveries of excisable goods shall be released by Customs or from a authorised tax warehouse unless a band or an excise stamp has been affixed thereon. This band or an excise stamp shall be the correct one as indicated by the Commissioner and it shall be affixed in the correct manner, as indicated by the Commissioner.

Containers with a band attached.
Amended by:
XVI.2017.77;
VII.2019.59;
VIII.2020.66;
XVIII.2021.55;
Amended by:
VII.2022.66;
XII.2023.56;
III.2026.52.

(2) The said excise stamps shall be of a round shape and continue in a rectangular shape in a way that the round part is affixed on the cap and the rectangular part is affixed going down onto the container, in such a way that when the container is opened, the destruction of the excise stamp is ensured:

Provided that if it is not possible to affix the band or excise stamp in this way because of the shape of the container, the band or excise stamp shall be affixed in any other way so long as the destruction of the band or excise stamp is ensured when the container is opened.

(3) The bands or excise stamps shall be approved by the Commissioner and shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette.

(4) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper or trader of ethyl alcohol, fermented beverages and intermediate products.

(5) The provisions of paragraphs (a) and (b) of regulation 13(6) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(6) The provisions of paragraphs (a) to (d) of regulation 13(7) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(7) The provisions of paragraphs (a) and (b) of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(8) The provisions of paragraphs (a) and (b) of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

13. (a) Any quantity of ethyl alcohol, fermented beverages and intermediate products found in the possession of any person in breach of the provisions of regulations 11 or 12, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

Article 27 *et seq* of the Act.
Substituted by:
III.2026.52.

(b) Any excise stamp which was not affixed within the prescribed time according to law, as applicable, and which is found in the possession of any person in breach of the provisions of regulations 11

or 12 shall be withheld and the provisions of Article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

Release of ethyl alcohol, fermented beverages and intermediate products.
Added by:
III.2026.52.

13A. The provision of regulations 13A and 13B of Part A of this Schedule shall apply *mutatis mutandis*.

Amended by:
XVI.2017.78;
L.N. 270 of 2017;
VII.2019.59;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66.
III.2026.52.

PART C

Manufactured Tobacco Regulations

- Title. 1. The title of these regulations is Manufactured Tobacco Regulations.
- Definitions. 2. In these regulations unless the context otherwise requires:
"the Act" means the Excise Duty Act;
"cigarettes" has the same meaning assigned to it in the Third Schedule to this Act;
"cigars and cigarillos" has the same meaning assigned to it in the Third Schedule to this Act;
- Cap. 337. "Customs Tariff" refers to the First Schedule to the Import Duties Act and any Tariff substituting the same;
"other smoking tobacco" and "hand rolling tobacco" have the same meaning assigned to them in the Third Schedule to this Act;
"packet" includes any wrapper, carton, box, tin, pouch or other container immediately enclosing cigarettes.
- Scope. 3. These regulations shall apply to tobacco, tobacco substitutes and products thereof which are specified as excisable goods according to the Act.
- Retail price of cigarettes.
Added by:
VII.2019.59. 3A. The retail price of cigarettes is that established by the importer or manufacturer.
- Registration of authorised tax warehouse. 4. No person shall manufacture, process or prepare for sale any cigarettes, cigars or other tobacco products otherwise than in conformity with the provisions of article 9 of the Act.
- Cigarettes sealed with a band. 5. (1) No person may prepare for sale, expose or offer for sale, sell or otherwise dispose of any cigarettes other than in packets sealed with an excise stamp as provided for in regulation 6 or 10 as the case may be.
(2) No person may acquire, keep for sale, expose or offer for sale, or sell any cigarettes, other than in packets which conform to the provision of sub-regulation (1).
(3) It shall be lawful for the Commissioner to exempt in writing from the provision of the preceding paragraph, under such

conditions as he may deem fit to impose, any locally manufactured cigarettes intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.

6. (1) No cigarettes shall be placed on the market unless the packet, box or container immediately enclosing the cigarettes has been sealed by an excise stamp affixed either on the side of the packet in such a manner as to ensure its destruction when such packet, box or container is opened, or else affixed at the bottom on the rear side of the packet.

Cigarettes to be sealed with a band.
Amended by:
XVI. 2017.78;
VII.2019.59;
XVIII.2021.55;
VII.2022.66;
III.2026.52.

(2) No cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes shall be placed on the market unless its packet, box or container is sealed with an excise stamp in a way that in order for that packet, box or container to be opened, the destruction of the excise stamp is ensured.

(3) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper of cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes or other smoking tobacco.

(4) A band or excise stamp shall be affixed to the packet not later than five (5) days from when it is purchased except in the case of a band or excise stamp that should be affixed by an authorised tax warehouse keeper.

(5) (a) A registered consignor or registered consignee who fails to affix a band or excise stamp within five (5) days from when it is purchased, except for an authorised tax warehouse keeper, shall, on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the bands or excise stamps that have not been affixed within the given time. In addition to this, the forfeiture of the cigarettes themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he forfeits the bands or excise stamps not affixed in the time given, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the cigarettes themselves shall also take place according to law, as applicable.

(6) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco on which an excise stamp was not affixed according to law shall on conviction be liable to a fine (*multa*) of three hundred euro (€300) and the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the said cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be

affixed to the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the said cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall also be carried out according to the law, as applicable.

(7) (a) Excluding persons who are authorised, every person who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the Court shall order the forfeiture of those excise stamps. In addition, the forfeiture of the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner while forfeiting the excise stamps that remained unaffixed may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco themselves shall be carried out according to law, as applicable.

Article 27 *et seq*
of the Act.
Substituted by:
III.2026.52

7. (a) Any quantity of cigarettes, cigars, cigarillos, pipe tobacco, tobacco used for hand rolled cigarettes and other smoking tobacco found in the possession of any person in breach of the provisions of regulations 5 or 6, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed term according to law as applicable and which are in possession of any person in breach of the provisions of regulations 5 or 6, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

Water-pipe
tobacco.
Added by:
VIII.2020.66.
Substituted by:
XVIII.2021.55.
Amended by:
VII.2022.66.
III.2026.52.

7A. (1) No water-pipe tobacco (also known as shisha tobacco) shall be imported for the purpose of sale, stored for the purpose of sale, prepared for sale, offered for sale or offered for free unless it is imported, stored, prepared for sale, offered for sale or offered for free by a registered consignor, registered consignee or authorised tax warehouse keeper:

Provided that a person who shows that he purchased water-pipe tobacco from a registered consignor, registered consignee or authorised tax warehouse keeper shall be deemed not to have violated this obligation.

(2) No water-pipe tobacco (also known as shisha tobacco) shall be offered on the market unless the packet, box or container that encloses the water-pipe tobacco immediately inside it, has been sealed with a band or excise stamp affixed as indicated by the Commissioner, in such a way that destruction of the band or excise

stamp is ensured when the packet, box or container is opened.

(3) No water-pipe tobacco (also known as shisha tobacco) shall be stored for the purpose of sale, prepared for the purpose of sale, offered for the purpose for sale or offered for free unless it is in its packet, box or container with the band or excise stamp still affixed to it, or within the water-pipe itself.

(4) Those bands or excise stamps shall be issued by the Commissioner against payment, as may be prescribed by regulations issued under the Act, on application made to him by the authorised tax warehouse keeper of water-pipe tobacco.

(5) The bands or excise stamps shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette.

(6) The band or excise stamp shall be affixed to the container not later than five (5) days from when it was purchased, except in the case where the band or excise stamp should be affixed by the authorised tax warehouse keeper.

(7) (a) A registered consignor or registered consignee who fails to affix the band or excise stamp within five (5) days from when it is purchased, except for an authorised tax warehouse keeper, shall, on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the bands or excise stamps that have not been affixed within the given time. In addition to this, the forfeiture of the water-pipe tobacco itself shall also take place according to the law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he forfeits the bands or excise stamps not affixed within the given time, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the water-pipe tobacco itself shall also take place according to law, as applicable.

(8) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse water-pipe tobacco on which a band or excise stamp was not affixed according to law, shall, on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the bands or excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the water-pipe tobacco itself shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he forfeits the bands or excise stamps that had to be affixed to the water-pipe tobacco, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the water-pipe tobacco itself shall

also take place according to law, as applicable.

(9) (a) Any person, with the exception of persons who are authorised, who has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the court shall order the forfeiture of those excise stamps. In addition, the forfeiture of the water-pipe tobacco itself shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting excise stamps not affixed within the stipulated time may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the water-pipe tobacco itself shall also be carried out according to law, as applicable.

(10) (a) Any quantity whatsoever of water-pipe tobacco which is found in the possession of any person in breach of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed term according to law as applicable and which is in possession of any person in contravention with these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

Time and manner
of payment of duty
on cigarettes.
Substituted by:
III.2026.52.

8. Excise duty on cigarettes and tobacco is due when they are offered for local consumption and shall be paid by the authorised tax warehouse keeper as provided in regulation 16(2) of Part A.

Established retail
price.
Substituted by:
VII.2019.59.

9. When payment of excise duty on cigarettes is effected, the authorised tax warehouse keeper or registered trader is to declare in writing the retail price established by the importer or manufacturer per packet of twenty (20) cigarettes or part of such packet.

How payment is
indicated in the
cases of locally
manufactured
cigarettes.
Amended by:
VII.2019.59.

10. (1) Payment of excise duty on cigarettes produced in Malta shall be indicated by affixing to every packet, box, carton or other container, an excise stamp that indicates that excise duty has been paid according to the Act for every quantity of cigarettes not exceeding twenty in every packet, box, carton or other container.

(2) Such excise stamps shall be affixed to or across the opening of the packet, box, carton or other container in such a manner as to ensure its destruction when such packet, box, carton or other container is opened.

(3) The said excise stamps shall be of the type approved by the Commissioner and shall be supplied at the Custom House or at any other place to be appointed by the Minister through a notice in the Gazette.

11. The quantity of tobacco resulting after deducting the aggregate of the quantity of tobacco lying in stock at the authorised tax warehouse, the quantity of products recorded as produced and the quantity of tobacco offals deemed unsuitable for production and still lying at the authorised tax warehouse from the quantity recorded as introduced into the authorised tax warehouse, shall be considered as having been manufactured into the products for which the authorised tax warehouse is registered unless the authorised tax warehouse keeper can prove otherwise to the satisfaction of the Commissioner.

Presumption as to quantity of products manufactured.

11A. (1) Every tobacco manufacturer, tobacco importer, tobacco wholesaler, distributor of tobacco and first retail outlet of tobacco shall apply to be registered or authorised in the Track and Trace system and any other ancillary, additional and, or updated phases of the system established by the laws of the European Union and shall abide by the rules and practices of the system.

Track and Trace system.
Added by:
VII.2019.59.
Substituted by:
XVIII.2021.55;
Amended by:
III.2026.52.

(2) Every tobacco manufacturer and tobacco importer shall:

- (a) be a tax warehouse keeper authorised to operate from an authorised tax warehouse or a registered consignee;
- (b) be duly registered in the Track and Trace system; and
- (c) abide by the rules and practices of the said Track and Trace System and any other ancillary, additional and, or updated phases of the said system.

(3) In the absence of registration or authorisation in accordance with sub-regulation (2), the requirements thereof shall be deemed to be breached.

(4) Importers, wholesalers and distributors involved in the tobacco products distribution network shall carry out scanning procedures on any goods provided for in regulation 14(5) of the [Manufacture, Presentation and Sale of Tobacco and Related Products Regulations](#). Any tobacco products found to be in violation of these regulations shall be removed from retail distribution.

S.L. 315.10.

(5) Any tobacco products found in retail outlets which are not compliant with the Track and Trace System procedures, shall be withheld and the provisions of article 27 of the Act shall apply.

(6) Any person who fails to scan tobacco products in compliance with the Track and Trace System procedures according to these regulations, shall be liable on conviction to a penalty of ten euro (€10) per unique identifier, which penalty shall in no case be less than one hundred euro (€100). In addition to the penalty imposed, the court shall order the forfeiture of the tobacco products:

Provided that the phrase "any person," in this sub-regulation shall exclude the operator and, or the licence holder of a retail outlet.

S.L. 315.10.

(7) In the case of an irregularity committed by any person in accordance with this regulation, the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act, release the goods and, in cases of tobacco products which, although in breach of the procedure regulating the supply chain, are nevertheless in conformity with regulation 14 (2) of the [Manufacture, Presentation and Sale of Tobacco and Related Products Regulations](#), impose a penalty of three euro and fifty cents (€3.50) per unique identifier, which penalty shall in no case be less than thirty-five euro (€35):

S.L. 315.10.

Provided that the release of goods shall be subject to the recording of goods in terms of these regulations and in terms of regulation 14(5) of the [Manufacture, Presentation and Sale of Tobacco and Related Products Regulations](#):

Provided further that if the provisions of this sub-regulation are applied, there shall be no suspension of licence:

Provided further that the phrase "any person," in this sub-regulation shall exclude the operator and, or the licence holder of a retail outlet.

Records and
periodic
statements.
*Substituted by:
III.2026.52.*

12. (1) The authorised tax warehouse keeper of tobacco and tobacco products shall submit to the Commissioner a statement specifying, in respect of the production of each product, during such accounting period as the Commissioner may prescribe in accordance with regulation 16(1) of Part A and there shall be compiled all the information required to be provided, classified separately under leaf tobacco, tobacco substitutes, tobacco imported cut and tobacco imported cut and blended, as follows:

- (a) the weight of leaf tobacco, tobacco substitutes and tobacco imported cut or cut and blended but not further manufactured, held by him on the first day of such period at any authorised tax warehouse registered in his name;
- (b) the weight of any tobacco as aforesaid acquired by him during each such period, stating from where they were acquired;
- (c) the weight of any tobacco as aforesaid sold or otherwise disposed of during such period, and to whom it was sold, or in whose favour it was disposed of;
- (d) the quantity of each product manufactured by him during each such period; and
- (e) the weight of offcuts resulting from the manufacture of each tobacco product during each such period at any authorised tax warehouse registered in his name.

(2) The said statement shall be submitted to the Commissioner within the prescribed period in accordance with regulation 16(1) of Part A and shall be so compiled as to specify the information required to be furnished, classified separately under leaf tobacco, tobacco substitutes, tobacco imported cut and tobacco imported cut and blended.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

13. The following records shall be kept by the authorised tax warehouse keeper of tobacco products in accordance with regulation 15 of the Excisable Goods Regulations:

Records to be kept under regulation 15 of Excisable Goods Regulations.

- (a) all records relating to the information required to be submitted to the Commissioner according to the last preceding regulation, and
- (b) Customs warehousing and releasing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportation or transfer of tobacco, tobacco substitutes and products thereof.

14. (1) It shall not be lawful for any person other than a person exempted under article 14 of the Act, to acquire by any title whatsoever or be in possession of any cigarettes in containers to which the band, or stamp mentioned in regulation 6 or 10 has not been affixed.

Possession of tobacco products in contravention of the Act and regulations.

(2) It shall not be lawful for any person other than a person exempted under article 14 of the Act, knowingly to acquire by any title whatsoever or be in possession of cigarettes or any other tobacco product, in respect of which the duty which is, or, but for the exemption granted under the Act, would be leviable under the Act, has not been paid.

(3) For the purpose of the last preceding sub-regulation, tobacco products in respect of which payment of drawback has been allowed shall be deemed to be tobacco products in respect of which duty has not been paid.

15. In accordance with article 14 of the Act, the provisions of these regulations shall not apply to a person who produces hand rolled cigarettes in the circumstances mentioned in article 9(4)(b) of the Act, provided such cigarettes are produced from tobacco or tobacco substitutes on which excise and import duty or any other tax, where applicable, has been paid.

Hand rolled cigarettes.

PART D

Mineral Oils Regulations

Amended by:
XVI. 2017.79;
VII.2018.80;
VII.2019.59;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66;
XII.2023.56;
A.L. 42 of 2024;
III.2026.52.

1. The title of these regulations is Mineral Oils Regulations.

Title.

2. (a) Each of the following substances shall constitute a fiscal marker:

Scope.

(i) for gas oils, excluding gas oils intended to be used for heating purposes:

(aa) ACCUTRACE™ PLUS
(butoxybenzene); and

(bb) all red dye;

(ii) for gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister, and for kerosene:

(aa) ACCUTRACE™ PLUS
(butoxybenzene); and

(bb) all green dye.

(b) The markers shall be added in the following proportions:

(i) for gas oils, excluding gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister:

(aa) not less than 12.5 milligram per litre and not more than 18.75 milligram of ACCUTRACE™ PLUS per litre of mineral oil, corresponding to a marking level of not less than 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product; and

(bb) not less than such quantity of a red dye which yields a colour absorbance ranging from 0.2 to 0.5 as measured in a spectrophotometer at 500-540 nanometres when introduced in mineral oil;

(ii) for gas oils intended to be used for heating purposes by state and private hospitals, state senior citizens' homes, Corradino Correctional Facility, sports, philanthropic and religious entities so authorised by the Minister, bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and other entities authorised by the Minister, and for kerosene:

(aa) not less than 12.5 milligram per litre and not more than 18.75 milligram of ACCUTRACE™ PLUS per litre of mineral oil, corresponding to a marking level of not less than 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product; and

(bb) not less than such quantity of a green dye which yields a colour absorbance ranging from 0.15 to 0.4 as measured in a spectrophotometer at 630 nanometres for the blue component of the dye and a colour absorbance ranging from 0.15 to 0.4 as measured in a spectrophotometer at 400-450 nanometres for the yellow component of the dye when introduced in mineral oil.

3. (a) With effect from the 19th January 2024 the common fiscal marker as provided in Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene, for the marking of all gas oils falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16 and 2710 20 19, as well as of kerosene falling within CN code 2710 19 25, shall be ACCUTRACE™ PLUS.

Definitions.
Amended by:
XVI. 2017.79.
Substituted by:
L.N. 42 of 2024.

(b) The marking level of ACCUTRACE™ PLUS shall be at least 12.5 milligram per litre and not more than 18.75 milligram per litre of energy product, which corresponds to a marking level of at least 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product.

4. (1) Excise duty on petroleum oils of a density below 0.900 at a temperature of 15°C shall be calculated per 1000 litres of product at a temperature of 15°C.

Manner of
calculating duty.

(2) Excise duty on gases shall be calculated on the net weight in kilograms.

Installations as authorised tax warehouses.	5. Petroleum oil and gas storage installations shall for the purpose of these regulations be deemed to be authorised tax warehouses if so approved by the Commissioner, and storage installation keeper shall likewise be deemed to be an authorised tax warehouse keeper.
Plans to be approved by Commissioner.	6. A detailed plan of the storage installation shall be submitted to the Commissioner before approval as a authorised tax warehouse is given, and no alterations shall be effected to the storage tanks, pipelines, inlet or outlet valves connected to the storage tanks or to the pipeline, before notification to and approval by the Commissioner.
Tanks, etc., to be calibrated, etc.	7. (1) All storage tanks and service tanks shall be calibrated and the capacity of all pipelines shall be ascertained to the satisfaction of the Commissioner. (2) Any petroleum oil produced in a authorised tax warehouse shall be stored in tanks calibrated as provided for in sub-regulation (1) and all gas so produced shall be measured and stored in such manner as the Commissioner may direct.
Landing of imported oil or gas. <i>Substituted by: XVI. 2017.79.</i>	8. All imported petroleum oil shall be landed from the importing vessel under Customs supervision and when imported in bulk shall be conveyed through approved pipelines to the storage tanks which are calibrated as specified in regulation 7 or otherwise measured to the satisfaction of the Commissioner.
Measurement of oil or gas.	9. (1) Petroleum oil or gas discharged into the storage tanks after being produced or imported shall be measured by the Customs official to ascertain the quantity of oil or gas produced or imported before any issues from such tanks are made. (2) The quantities of petroleum oils shall be measured at observed temperature and converted to the relative quantities at a constant temperature of 15°C by the application of the appropriate volume correction coefficient.
Blending of certain fuels.	10. (1) In derogation to the provision of regulation 8(ii) of the Excisable Goods Regulations, blending of fuel oil of a density above 0.900 at 15°C with diesel oil for bunkering purposes or for meeting the specifications requested by a particular customer shall not by itself constitute production of petroleum oils. (2) Blending of fuel oil with diesel oil for bunkering or other purposes shall be carried out only as directed by the Commissioner and under such conditions as he may impose. (3) Except as provided for in the preceding sub-regulation, oils of different density shall only be mixed in a registered authorised tax warehouse.
Returns.	11. (1) The authorised tax warehouse keeper of petroleum oils or gases shall produce to the Commissioner, not later than five days after the last Sunday of each calendar month, a return declaring the respective quantity of each type of petroleum oil or gas produced, the quantity of such products kept in stock at the authorised tax warehouse, and the quantities of such products released for home consumption, as bunkering fuel, as merchandise for export, or for

any other destination covered by an exemption order, up to and during the period ending at the last Sunday of each month.

(2) The authorised tax warehouse keeper shall produce to the Commissioner, not later than five days after the last Sunday of each calendar month a return declaring the quantity of each type of product introduced into the bonded premises specifying the date of warehousing, the importing vessel, the quantity of each type of product released from the bonded premises for home consumption, for export as merchandise, as bunkering fuel, or for any other destination covered by an exemption order.

(3) In the case of duty free releases, the monthly return specified in sub-regulations (1) and (2) shall be supported by copies of export documents or other delivery documents relevant to such transactions.

12. (1) The authorised tax warehouse keeper shall submit to the Commissioner a statement as prescribed in regulation 12 of Part A specifying the following details:

Statements.
Substituted by:
III.2026.52.

- (a) the quantity in metric tons of crude oil or gas extracted from any source imported and introduced into the authorised tax warehouse, specifying the date and origin of each entry;
- (b) the quantity in kilograms or litres, as the case may be, of oils and other materials imported or otherwise obtained as raw material for processing, specifying the type, the density at fifteen degrees celsius (15°C), the date and the importing vessel for each importation;
- (c) the quantity of each type of oil and gas produced, specifying the relative density at fifteen degrees celsius (15°C) of each type of oil or gas;
- (d) the quantity of oil and gas in kilograms or litres, as the case may be, consumed by the authorised tax warehouse keeper in heating or fuelling the machinery for the process of production;
- (e) the quantity of each type of oil and gas in kilograms or litres, as the case may be, sold, exported or otherwise delivered from the authorised tax warehouse;
- (f) the quantity of each type of oil and gas produced which is kept in stock at the authorised tax warehouse at the end of each period;
- (g) the balance of crude or other oils and materials, obtained as raw materials, still in stock at the authorised tax warehouse at the end of each period; and
- (h) the amount of excise duty paid during the period being reported upon.

(2) The authorised tax warehouse keeper shall submit to the Commissioner a statement as prescribed in regulation 12 of Part A containing the following details:

- (a) the quantity in kilograms or litres, as the case may be, of all oils and gases introduced into the installation or warehouse, specifying each type of product, the date of warehousing and the importing vessel or other source;
- (b) the quantity of each type of oil and gas released from the installation or warehouse as sales, exports, bunkering fuel and as other deliveries, specifying which type of transaction;
- (c) the balance of quantities for each type of oil or gas kept in stock at the installation or warehouse at the end of the year; and
- (d) the amount of excise duty paid during the year being reported upon.

Records to be kept for purposes of Excisable Goods Regulations.

13. The following records shall be kept by the authorised tax warehouse keeper in accordance with regulation 15 of the Excisable Goods Regulations:

- (a) all records relating to the information required to be submitted to the Commissioner according to regulation 12;
- (b) Customs warehousing and issuing entries, invoices, delivery orders and all other documents concerned with the importation, acquisition, sales, deliveries, exportations or transfer of petroleum oils, gases, and raw materials.

Penalty.

14. Any person who fails to comply with the provisions of regulations 11 or 12 shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

authorised tax warehouse keeper, etc., to provide measuring appliances, etc.

15. The authorised tax warehouse keeper shall be responsible to provide such measuring appliances, gauges, calibration and conversion tables, and any other instrument or tool which the Commissioner may require for ascertaining the quantities or relative densities of any product and furthermore shall afford such facilities and assistance as may be required by the Commissioner or Customs officials delegated by him, for the examination, taking account or for sampling any oil or gas on the premises of the authorised tax warehouse keeper where such operations are required to be done on products, produced or kept by the authorised tax warehouse keeper and such facilities shall include reasonable accommodation for Customs officials delegated as aforesaid for such duration as may be necessary for these operations to be carried out.

Payment of duty.
Substituted by:
III.2026.52.

16. Excise duty due on petroleum oils or gases released for consumption from the authorised tax warehouse shall be remitted to the Commissioner as prescribed in regulation 16(2) of Part A.

16A. (1) No product mentioned in Part B of the Fourth Schedule shall be placed on the market, unless a band or an excise stamp has been affixed to the container immediately enclosing the product, as indicated by the Commissioner.

Products mentioned in Part B of the Fourth Schedule.
Added by:
VIII.2020.66.
Amended by:
XVIII.2021.55;
VII.2022.66;
III.2026.52.

(2) Such bands or excise stamps shall be issued by the Commissioner against payment, as may be prescribed by regulations under the Act, on application by the authorised tax warehouse keeper of petroleum oils.

(3) The said bands or excise stamps shall be supplied at the Custom House or at any other place to be appointed by the Minister by means of a notice in the Gazette.

(4) (a) Any registered merchant shall purchase the excise stamps by not later than five (5) working days from the date of entry in Malta of the products mentioned in Part B of the Fourth Schedule on which there is an obligation to affix the excise stamp, except where the excise stamps are to be affixed by an authorised tax warehouse keeper.

(b) The excise stamp shall be affixed to the container by not later than five (5) working days from when it is purchased, except in the case where the excise stamp is to be affixed by an authorised tax warehouse keeper.

(5) (a) Any registered merchant who fails to purchase the excise stamps within five (5) working days from the date of entry in Malta of the products mentioned in Part B of the Fourth Schedule on which there is an obligation to affix the excise stamp, except where the excise stamp is to be affixed by an authorised tax warehouse keeper, shall upon conviction be liable to a fine (*multa*) of one hundred and fifty euro (€150) and the court shall order the forfeiture of those excise stamps which should have been affixed on the products mentioned in Part B of the Fourth Schedule. In addition, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.

(b) A registered merchant who fails to affix the excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction be liable to a fine (*multa*) of two hundred euro (€200) and the court shall also order the forfeiture of the excise stamps that should have been affixed on the products mentioned in Part B of the Fourth Schedule. In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to the law, as applicable.

(c) In the case of an irregularity mentioned in paragraph (a), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose a penalty equivalent to one hundred euro (€100). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.

(d) In the case of an irregularity mentioned in paragraph (b), the Commissioner, while forfeiting the excise stamps not affixed within the given time according to law, as applicable, may, if the offender admits, refrain from instituting proceedings in accordance with this Act and impose a penalty equivalent to one hundred and fifty euro (€150). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also take place according to law, as applicable.

(6) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse products mentioned in Part B of the Fourth Schedule on which an excise stamp was not affixed according to law, shall on conviction be liable to a fine (*multa*) of three hundred euro (€300) and the court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while forfeiting the excise stamps that had to be affixed to the products mentioned in Part B of the Fourth Schedule may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.

(7) (a) Any person who, with the exception of authorised persons, has in his possession excise stamps shall be liable on conviction to a fine (*multa*) of three hundred euro (€300) and the court shall order the forfeiture of those excise stamps according to law, as applicable. In addition, the forfeiture of the products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a) the Commissioner while forfeiting the excise stamps that remained unaffixed may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the products mentioned in Part B of the Fourth Schedule themselves shall also be carried out according to law, as applicable.

(8) (a) Any quantity of the products mentioned in Part B of the Fourth Schedule which is found in the possession of any person in contravention of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed time according to law and which is found in the possession of any person in contravention of the provisions of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for under the the Act or any other law.

16B. The provisions of articles 13A and 13B of Part A of this Schedule shall apply, *mutatis mutandis*, limitedly to the products mentioned in Part B of the Fourth Schedule.

Release of products mentioned in Part B of the Fourth Schedule.
Added by:
III.2026.52.

17. (1) In accordance with regulations 13 and 14 of the Excisable Goods Regulations, gas oils falling within HS Codes 2710.19.43 to 2710.19.48 or 2710.20.11 to 2710.20.19 and kerosene falling within HS Codes 2710.19.21 to 2710.19.25 when sold or supplied under any duty suspension as provided for in the Fourth Schedule, shall be fiscally marked.

Fiscal marking of gas oils and kerosene.
Amended by:
XVI. 2017.79;
L.N. 270 of 2017.

(2) (a) Each of the following substances shall constitute a fiscal marker:

(i) for gas oils, excluding gas oils intended to be used for heating purposes -

(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy ethyl)] 4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and

(bb) any red dye;

(ii) for gas oils intended to be used for heating purposes by:

state and private hospitals,

state senior citizens' homes,

Corradino Correctional Facility,

sports, philanthropic and religious entities so authorised by the Minister,

bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and

other entities authorised by the Minister

and kerosene -

(aa) N-Ethyl-N-[2-(1-isobutoxyethoxy)ethyl] 4-(phenylazo)aniline defined in the Colour Index as Solvent Yellow 124, and

(bb) any blue anthraquinone dye.

(b) The markers shall be added in the following proportions:

(i) for gas oils, excluding gas oils intended to be used for heating purposes by:

state and private hospitals,

state senior citizens' homes,

Corradino Correctional Facility,

sports, philanthropic and religious entities so authorised by the Minister,

bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and

other entities authorised by the Minister;

(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxy-ethoxy) ethyl] - 4 - (phenylazo) aniline per litre of mineral oil, and

(bb) not less than such quantity of a red dye as gives a colour intensity, as measured in a spectrophotometer at 500 - 540 nanometres, corresponding to 5 milligrams of 1-[4(phenylazo) phenylazo]2-[ethylamino]naphthalene per litre of mineral oil;

(ii) for gas oils intended to be used for heating purposes by:

state and private hospitals,

state senior citizens' homes,

Corradino Correctional Facility,

sports, philanthropic and religious entities so authorised by the Minister,

bakeries up to the maximum amount of litres per month required by the bakery as certified by a mechanical engineer, and

other entities authorised by the Minister

and kerosene -

(aa) not less than 6 milligrams but not more than 9 milligrams of N-Ethyl-N-[2-(1-isobutoxy-ethoxy) ethyl] - 4 - (phenylazo) aniline per litre of mineral oil, and

- (bb) not less than such quantity of a blue anthraquinone dye as gives a colour intensity, as measured in a spectrophotometer at 630 nanometres, corresponding to 5 milligrams of C.I. Solvent Blue 79, as defined in the Colour Index, per litre of mineral oil.

(3)(a) With effect from the 19th January 2024 the common fiscal marker provided for by Council Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oils and kerosene, for the marking of all gas oils falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 16 and 2710 20 19, as well as of kerosene falling within CN code 2710 19 25, shall be ACCUTRACE™ PLUS.

- (b) The marking level of ACCUTRACE™ PLUS shall be at least 12.5 milligram per litre and not more than 18.75 milligram per litre of energy product, which corresponds to a marking level of at least 9.5 milligram of butoxybenzene per litre and not more than 14.25 milligram of butoxybenzene per litre of energy product.

17A. (1) There shall be added a national chemical marker, hereinafter referred to as "the marker", to all mineral oils identified by the Commissioner by means of an order in the Gazette and intended for release for consumption.

(2) The marker shall be supplied to the authorised tax warehouse keepers by the Department of Customs against compensation. The compensation charged shall cover the costs of the product to the Department.

(3) The marker shall be added to such mineral oils utilising dosing pumps in the proportions as directed by the Commissioner.

(4) No such mineral oils may be released for consumption unless so marked.

18. Except as otherwise provided in regulations made by the Minister, oil must be marked before delivery for use of that oil as prescribed in regulation 17(1).

Time of marking.

19. The prescribed fiscal markers may be added to gas oils or kerosene, as appropriate, individually or in the form of a composite solution provided any composite solution is added in such quantity as to ensure the presence of each marker in the quantity prescribed in regulation 17(2)(b).

Use of composite solution.

20. (1) The warehousekeeper of any premises where marking occurs must keep any marker -

Storage of markers.

- (a) separately from all other substances; and
(b) except when removed for immediate use, in containers bearing a description of their contents.

(2) At the end of each month, the warehousekeeper of any premises where marking occurs must -

	(a) take stock of the markers that he stores for use or that are in use at those premises; (b) make a written record of that stock-take; (c) preserve that written record for not less than six years.
Storage of marked oil.	21. Marked oil must be stored separately from unmarked oil.
Labelling of delivery points for marked oil.	22. Any drum, storage tank or other container or any delivery pump or pipe must bear an indelible notice to the effect that where it contains, or is an outlet for, any gas oil or kerosene marked under regulation 17, such oil is not to be used as road fuel.
Particulars to be recorded on delivery notes.	23. Any person who supplies - (a) gas oil marked under regulation 17; or (b) a quantity not exceeding two hundred and fifty litres of kerosene, marked under regulation 17, shall provide to the recipient a delivery note bearing a statement to the effect that such oil is not to be used as road fuel.
Prohibitions relating to prescribed markers.	24. (1) No oil may be marked except in the circumstances prescribed by these regulations. (2) No marker may be removed from any oil. (3) No substance calculated to impede the identification of any marker may be added to any oil.
Prohibition relating to other markers.	25. No person may add any chemical identifier or dye other than a marker to any gas oil or kerosene required to be marked by these regulations.
Prohibition on importation of certain oil.	26. No oil of a description required to be marked by these regulations may be imported, brought into Malta, or released for consumption where there has been added any substance calculated to impede the identification of any marker.
Offences, penalties and forfeiture.	27. (a) Where any person contravenes any of the regulations from 24 to 26, he shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (<i>multa</i>) as prescribed under article 16 of the Act and that oil to which such a chemical identifier or dye has been added shall be liable to forfeiture as prescribed under article 17 of the Act. (b) Any person found in any unlawful possession of oil containing any of the markers or dyes mentioned in regulation 17 shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (<i>multa</i>) as prescribed under article 16 of the Act and any oil shall be liable to forfeiture as prescribed under article 17 of the Act. (c) Any person found in any unlawful possession of oil containing any of the markers mentioned in regulation 17A shall be guilty of an offence and shall for every such offence be liable, on conviction, to a fine (<i>multa</i>) as prescribed under article 16 of the Act and that oil shall be liable to forfeiture as prescribed under article 17 of the Act.

28. (1) Any means of transport which carries energy products on which no excise duty has been paid, which is either used on land, such as fuel tank trucks and trailers, or used at sea, such as barges or tankers, shall be registered with the Commissioner.

Registration of means of transport.

(2) Any operator of any such means of transport as are mentioned in sub-regulation (1), shall declare to the Commissioner that such means are to be used solely to carry energy products on which no excise duty has been paid.

29. (1) According to such requirements as may be set down by the Commissioner, such means of transport shall be permanently and visibly marked with a label containing the words, in red colour, "DUTY FREE". This label shall be of a size not less than 820 millimetres by 240 millimetres.

Marking of means of transport.

(2) Notwithstanding the provision of sub-regulation (1), any such means of transport shall have installed thereon an electronic device by means of which it can be observed to be in any specific location in any particular moment in time.

30. Unless the context requires otherwise in regulations 31 to 33 hereof -

Definitions for the purposes of regulations 31 to 33.

"commercial vehicle" means any motorized road vehicle which by its type of construction and equipment is designed for, and capable of transporting, whether for payment or otherwise -

- (a) more than 9 persons, including the driver,
- (b) goods;

"standard fuel tanks" means the tanks permanently fitted by the manufacturer to all vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation of a refrigeration system; provided that gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel shall also be considered to be standard fuel tanks;

"vehicle" means any motor vehicle.

31. (1) Subject to the provisions of this regulation and regulation 32, any commercial vehicle which has travelled from another Member State shall, on entering Malta, be relieved from the payment of excise duty on fuel contained therein.

Relief from the payment of excise duty.

(2) This relief from the payment of excise duty applies only to fuel that -

- (a) is contained in the vehicle's standard tanks; and
- (b) is being used or is intended for use by that vehicle.

(3) Such relief from the payment of excise duty applies only to fuel on which -

- (a) excise duty has been paid in the Member State in which the fuel was acquired at a rate that is appropriate to the specific use to which that fuel is being or is intended to be put; and

(b) the excise duty paid on that fuel has not been refunded.

(4) Such relief from the payment of excise duty applies only to fuel that was put into the vehicle within the European Union and is of a type and quantity necessary for the normal operation of the vehicle during its journey.

Amount of fuel.

32. The amount of fuel allowed to enter without the payment of excise duty shall be as follows:

- (a) 200 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting goods, with or without payment;
- (b) 600 litres per vehicle and per journey in the case of vehicles designed for, and capable of, transporting more than 9 persons including the driver.

Conditions.

33. (1) The relief from the payment of excise duty is subject to the following conditions, and if any condition is not complied with, the fuel shall, if the Commissioner does not approve otherwise, be liable to forfeiture.

(2) The fuel shall only be used in the vehicle and shall not be removed from the vehicle except -

- (a) temporarily, to facilitate repair; or
- (b) permanently, to be destroyed.

(3) The fuel shall be used only for purposes appropriate to the rate of excise duty paid in the Member State in which the fuel was acquired.

(4) The excise duty paid on the fuel shall not be repaid back by the Commissioner.

Requests for the provisioning of either duty-free or duty-paid fuel.
*Substituted by:
VII.2018.80.*

34. Requests for the provisioning of either duty-free or duty-paid fuel for ships and commercial yachts shall be made by authorised persons to the Commissioner at the Seaport Customs Office, where the documents entitled Stores Authority (STA1) and Statement to the Customs Authorities (SCA1), found in the Annex to these regulations are to be presented.

Cases when fuel is to be supplied either duty-free or duty-paid.
*Substituted by:
VII.2018.80.*

35. For the cases mentioned in regulation 34 the fuel is to be fiscally marked as provided for in regulation 17.

Operator to inform Fuel Section.
*Amended by:
VII.2018.80.*

36. When the documents are processed from the Seaport Customs Office, the operator, as mentioned in regulation 28(2), shall immediately inform the Fuel Section, during office hours -

- (i) the time when the supply will take place so that a Customs official will be detailed to make the necessary controls; and
- (ii) present the necessary documents that have been processed as well as the Simplified SAD (SSAD1) found in the Annex to these regulations.

37. When a request for refund of excise duty is made, it has to be ascertained that the Sailing and Arrival Logbook (SAL1) has all the necessary office stamps as and where indicated on the same Logbook,

Requests for refund of excise duty paid in the price of fuel supplied duty-paid.

- (a) of the Fuel Section before the start of the voyage;
- (b) of a foreign authority situated in the first port of call;
- (c) of the Customs Office at the Yacht Marina on arrival in Malta.

38. Every person or entity that produces and, or offers for sale biodiesel or biofuel shall -

Production and sale of biodiesel.

- (a) register with the Commissioner as provided for in the Act;
- (b) submit at the end of each month a statement of all production that took place in that month and give an indication of the percentage volume of biomass contained in the product which is being offered for sale; and
- (c) declare the source of the gas oil contained in the product which is being offered for sale.

Amended by:
IX.2025.61.

ANNEX

(FORMOLA STA 1)

STORES AUTHORITY

To the Comptroller of Customs, Malta

Sir,

I hereby authorize and request Mr/Mrs/Ms/Messrs _____

to supply as stores under his (or their) bond for the crew and passengers of my craft,

_____ of _____ gross tons, the undermentioned articles, viz:-

Spirits	Wine	Beer	Cigarettes	Cigars
Other smoking Tobacco	Manufactured articles	Other dutiable goods	Mineral Oils (e.g. Gas Oil, Petrol, etc.)	
			Tank Capacity: _____ litres	

••The craft is lying at _____ and will be leaving on ____/____/____.

••I declare that the above-mentioned products will be used only during my voyage when leaving for a foreign port.

[N.B. Declarants are reminded of the provisions contained in the *Excise Duty Act, Cap 382* and its Regulations as well as other Customs legislation.]

Craft's Stamp
(if available)

I am, Sir,
Your obedient servant,

Signature of Master or Owner

DECLARATION TO BE MADE BY THE EXPORTERS OF THE GOODS

I _____ of the firm of _____

do hereby declare that the signature of _____ is authentic.

Declared at _____ on _____ day of _____, 200__.

Before me _____
Officer of Customs

Official Stamp

STA 1

(FORMOLA SCA 1)

STATEMENT TO THE CUSTOMS AUTHORITIES

I, _____, (name of signatory)* apply in accordance with the provisions of the Excise Duty Act and on behalf of the owners of this craft, _____, (name of vessel) lying at _____, (place) for the supply of fuel specified _____ (litres).

The fuel is to be delivered directly into the craft's own integral tanks, for use on board this craft in accordance with the provisions of the Excise Duty Act.

The permission of the Excise Control Unit Customs must be obtained before diversion to alternative use.

Date _____/_____/_____

Signature _____

*(Owner, master, mate, chief engineer, craft's agent or supplier)

I.D. Card No. _____



Stamp of Supplier
Company

I, _____ (Owner, master, mate or chief engineer) of the above mentioned craft declare that _____ litres of gas oil were received on board, and that the oil will be used on board this craft in accordance with the provisions of the Excise Duty Act.

[Applicable to Yachts/pleasure craft authorized to uplift duty-free fuel]

I declare that I will not be returning to Malta within 1 (One) month of my departure. I also accept that future requests for the supply of duty-free bunkers will not be considered if return to Malta is effected within the prescribed period mentioned above.

The permission of the Excise Control Unit must be obtained before diversion to alternative use.

Date _____/_____/_____

Signature _____

I.D. Card No. _____



Stamp of craft

PLEASE NOTE Extract from the Energy Products Regulations of the Excise Duty Act, Cap. 382

Offences, penalties and forfeiture

27.(b) Any person found in any unlawful possession of oil marked as prescribed in regulation 17 shall be guilty of an offence and shall for every such offence be liable, on conviction to a fine (mulct) as prescribed under article 16 of the Act and any oil shall be liable to forfeiture as prescribed under article 17 of the Act.

SCA 1

"(FORM SAL 1)

Customs Registration No.

For use by locally based
Private Pleasure Craft

CUSTOMS YACHT MARINA

SAILING AND ARRIVAL LOGBOOK*For uplifting duty paid fuel supplies entitled to refund*

Name of Seacraft _____

Registration Number _____

Flag _____

Gross Tonnage or Displacement _____

Fuel Tank Capacity _____

Name of Owner _____

Date _____

*Signature of Customs Official*ATTENTION ——— *The craft must sail within 12 hours of uplifting fuel bunkers**SAL 1".*

FOR OFFICE USE ONLY*Malta Port of Departure* _____*Expected time of sailing* _____*Time supplies embarked @* _____*Customs Form No.* _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Customs Official</i>
---	---

Foreign Port of Arrival _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
---	--

Time & Date of Return _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Customs Official In Malta</i>
---	--

Malta Port of Departure _____*Expected time of sailing* _____*Time supplies embarked @* _____*Customs Form No.* _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Customs Official</i>
---	---

Foreign Port of Arrival _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Official at Port of Arrival</i>
---	--

Time & Date of Return _____ *Date* ____/____/____

	_____ <i>Stamp & Signature of Customs Official In Malta</i>
---	--

FOR OFFICE USE ONLY

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

FOR OFFICE USE ONLY

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
--	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

Continuation Sheet No. _____	 Stamp & Signature of Customs Official
Customs Registration No. _____	
Name of craft _____	

FOR OFFICIAL USE ONLY

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	--

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	--

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
--	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	--

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	--

SAL 1 Cont

Continuation Sheet No. _____	 Stamp & Signature of Customs Official
Customs Registration No. _____	
Name of craft _____	

FOR OFFICIAL USE ONLY

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
---	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

Malta Port of Departure _____

Expected time of sailing _____

Time supplies embarked @ _____

Customs Form No. _____ Date ____/____/____

	Stamp & Signature of Customs Official
--	---------------------------------------

Foreign Port of Arrival _____ Date ____/____/____

	Stamp & Signature of Official at Port of Arrival
---	---

Time & Date of Return _____ Date ____/____/____

	Stamp & Signature of Customs Official In Malta
---	---

(FORMOLA SSAD 1)

Simplified SAD for Bunkering purposes only

N0. 0000000000

Bunker Operator:		Document Ref. No: _____
VAT No: MT _____ SEED No: MT0 _____		Identification of Warehouse: _____
Consignee / Receiving Vessel		Bunkered by;
Stamp of Vessel		<i>Name of Barge:</i> _____
		<i>Reg. No. Of Road Tanker:</i> _____
		<i>Meter Readings –</i>
		After: _____
		Before: _____
		Amount - _____ Litres
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____		
Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____		
VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT.		
Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator:		Stamp & Signature of Customs Official
Signature of Captain / Chief Engineer:		

SSAD 1

White Copy - for Customs Official during bunker

Simplified SAD for Bunkering purposes only		N0. 0000000000
Bunker Operator: VAT No: MT SEED No: MT0 Consignee / Receiving Vessel Stamp of Vessel		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; Name of Barge: _____ Reg. No. Of Road Tanker: _____ Meter Readings – After: _____ Before: _____ Amount – _____ Litres Delivered: _____
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: Signature of Captain / Chief Engineer:		Stamp & Signature of Customs Official

SSAD 1

Blue Copy 1 - for Bunker Operator

Simplified SAD for Bunkering purposes only		N0. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Stamp of Vessel		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount - _____ Litres Delivered: _____ Litres
Consignee / Receiving Vessel: _____ Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____	_____ <i>Stamp & Signature of Customs Official</i>	

SSAD 1 Blue Copy 2 - for Bunker Operator to be attached to monthly SAD for Customs Control purposes

Simplified SAD for Bunkering purposes only		N0. 0000000000
Bunker Operator: _____	Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> After: _____ Before: _____ Amount – _____ Litres Delivered: _____	
VAT No: MT _____ SEED No: MT0 _____	Consignee / Receiving Vessel	
Stamp of Vessel	Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____	
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____	<i>Stamp & Signature of Customs Official</i>	
Signature of Captain / Chief Engineer: _____		
SSAD 1 <i>Pink Copy - Receipt for Vessel</i>		

Simplified SAD for Bunkering purposes only		Nº. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Stamp of Vessel		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> <i>After:</i> _____ <i>Before:</i> _____ <i>Amount –</i> _____ <i>Litres</i> <i>Delivered:</i> _____
Consignee / Receiving Vessel 		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens. @15: _____ VCF: _____ Volume @ 15° C. _____ WCF _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____		 <i>Stamp & Signature of Customs Official</i>

SSAD 1 Yellow Copy - for Vessel's owner to be used at time of claim for refund of excise duty paid

Simplified SAD for Bunkering purposes only		Nº. 0000000000
Bunker Operator: _____ VAT No: MT _____ SEED No: MT0 _____ Stamp of Vessel		Document Ref. No: _____ Identification of Warehouse: _____ Bunkered by; <i>Name of Barge:</i> _____ <i>Reg. No. Of Road Tanker:</i> _____ <i>Meter Readings –</i> <i>After:</i> _____ <i>Before:</i> _____ <i>Amount –</i> _____ <i>Litres</i> <i>Delivered:</i> _____ <i>Litres</i>
Consignee / Receiving Vessel		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Product Description: _____ Commodity Code: _____ Observed Volume: _____ Observed Temp: _____ ° C. Dens.@15: _____ VCF: _____ Volume @ 15° C: _____ WCF: _____ Weight: _____ MT. Value: Lm _____ Country of Origin: _____ Preference: _____		
Signature of Bunker Operator: _____ Signature of Captain / Chief Engineer: _____		 _____ <i>Stamp & Signature of Customs Official</i>

SSAD 1 White Copy - for Counterfoil Book "

*Amended by:
IX.2025.60;
III.2026.52.*

PART E

Beer Regulations

PART I

- Title. 1. The title of these regulations is Beer Regulations.
- Applicability. 2. These regulations apply to beer as defined in the Second Schedule.
- Definitions. 3. In these regulations, except where the context otherwise requires -
*Amended by:
III.2026.52.*

"accounting period" means the calendar month at the end of which a reconciliation and stocktaking exercise is performed with the purpose of accounting for the worts and beers produced during such period;

"the Act" means the Excise Duty Act; and

"release for consumption" shall be taken to mean the making available to a natural or legal person, on the territory of Malta, of any beer subject to excise duty, when the beer leaves any arrangement made with the Commissioner in accordance with these regulations under which payment of excise duty is suspended; and, any reference to an arrangement where duty is kept in suspension shall be taken to refer to an arrangement made in accordance with these regulations, whereby beer may be kept or moved under specified conditions without payment of duty.

PART II

Breweries as
authorised tax
warehouses.

4. (1) Any brewery shall for the purpose of these regulations be deemed to be an authorised tax warehouse if so approved by the Commissioner, and a brewer shall likewise be deemed to be an authorised tax warehouse keeper.

(2) An application to register a brewery in terms of article 9 of the Act, shall be made in writing to the Commissioner and shall include the following particulars:

- (a) the name of the applicant;
- (b) the status (sole proprietor, partnership, limited liability company or other status) of the applicant's business;
- (c) the address of the premises to be registered;
- (d) the architect's plan of the premises indicating its boundaries and exact location;
- (e) the date on which the applicant intends to begin production of beer;
- (f) an estimate of the maximum yearly productive capacity of the intended brewery.

Applications for
registering a
brewery.

5. Applications for registering a brewery shall not be accepted in the name of a person who has been guilty of any offence under the Act or any law repealed by the Act, and any registration of a brewery shall cease to be in force upon the conviction of the person in whose name the brewery is registered.

Certificate of
registration.

6. (1) The Commissioner may issue a certificate of registration in respect of the premises for which an application for

registration had been made and shall issue a separate certificate of registration in the name of the applicant, in respect of each separate brewery.

(2) The issue of such certificate shall be without prejudice to any obligation on the part of the applicant to obtain any licences or permits as required in terms of any other law.

(3) The certificate of registration shall remain the property of the Commissioner.

(4) Every certificate of registration issued shall be kept at all times on the premises to which it relates and shall be produced for inspection to the Customs official on demand.

(5) Any altered circumstances affecting the particulars mentioned in regulation 4 on the part of the brewery or the person in whose name the brewery is registered, shall be notified immediately to the Commissioner and the latter may amend the certificate of registration or replace it by a fresh one. Failure on the part of the brewer to notify the Commissioner of any change or changes affecting the said particulars shall invalidate the certificate of registration.

(6) The Commissioner may, for reasonable cause, vary the particulars required on the certificate of registration provided that fourteen days' notice in writing are given to the brewer informing him of such variations.

7. (1) A brewer shall notify the Commissioner of the cessation of production or the intention to cease production at any brewery registered in his name.

Cessation of
production.

(2) Where the Commissioner is satisfied that a brewer has ceased to produce beer brewery, he may revoke the registration of the relevant brewery at any time.

7A. (1) Subject to such conditions that shall be established to ensure the simplified application of rules for an independent and small brewery, after he makes such a request to the Commissioner, the authorised tax warehouse keeper shall be provided with an annual certificate as an independent and small brewery established in Malta and it confirms its total annual production, as applicable, and confirming the independent and small brewery's conformity to the relevant criteria, as applicable. The administrative document for the movement of beer under regulation 12 of Part A of the Sixth Schedule or the customs document for release of beer for consumption shall refer to this certificate mentioned in this sub-regulation.

Added by:
XVIII.2021.55.

(2) Notwithstanding that provided in sub-regulation (1), and under certain conditions that may be established by the Commissioner with the intent to ensure the correct and simple application of this regulation and for the prevention of evasion of any kind, avoidance or abuse, authorised tax warehouse keepers may certify themselves in writing to the Commissioner that they are an independent and small brewery established in Malta and portray their conformity to the relevant criteria, as applicable, and their relevant total annual production.

(3) The Commissioner shall, under the conditions which he shall establish with the scope of ensuring the correct and simple application of this regulation, and for the prevention of any evasion, avoidance or abuse, recognise the certificate of an independent and small brewery mentioned in this regulation that is issued by another Member State, except in justified circumstances as deemed fit.

PART III

Payment of duty
and security.

8. (1) The person, firm, partnership or company in whose name the brewery is registered shall be responsible for the payment of excise duty as specified in article 3 of the Act, at the time payment of excise duty becomes due. Such payment shall be effected at Custom House or at any other place appointed by notice in the Gazette, on any entry form containing such particulars as the Minister may by regulation under the Act prescribe.

(2) It shall be lawful for the Commissioner, in order to safeguard revenue, to require a security from the brewer in the form of a sum of money deposited at the Customs Department, or in some other form, acceptable to the Commissioner, for an amount not exceeding the duty estimated beforehand to become due during the periods between the times at which payments become due.

(3) No duty shall be liable on beer which is deemed by the brewer as being unmarketable and therefore not released for consumption provided that such beer is destroyed under customs supervision by written permission of and under the conditions laid down by the Commissioner.

(4) Packaged beer on which excise duty is paid and which, after being released for consumption is deemed by its brewer to be unmarketable may be withdrawn from the market in its original sealed immediate container and returned to the brewery in which it was produced. The excise duty paid on it shall be credited in favour of the brewer provided that the Commissioner is satisfied that the immediate container and its contents have not been tampered with, and moreover that such beer is subsequently destroyed under customs supervision.

PART IV

Manner in which
beer is to be
produced.

9. (1) It shall not be lawful, except with the permission of the Minister, for any person to produce beer other than by the process whereby beer is produced from the fermentation of the wort or any process whereby beer of a lower density or specific gravity is derived from beer including the mixing of beer with non-alcoholic beverages.

(2) The production of beer, for the propose of article 4 of the Act, is deemed to have begun when the mash is made or the sugar is dissolved whichever is the earlier and shall be deemed to have been completed at the earliest of -

- (a) the time the beer is put into any package;
- (b) the time the beer is removed from the brewery;
- (c) the time the beer is consumed;
- (d) the beginning of the seventh day after the day on

which the production of beer began.

(3) For the purpose of this regulation "beer" shall include unfinished beer.

PART V

10. (1) Beer produced in Malta may be kept by the brewer under duty suspension within the precincts of a registered brewery.

Keeping and moving of beer under duty suspension.

(2) Such beer may be moved under duty suspension from a registered brewery to another registered brewery or authorised tax warehouse or from an authorised tax warehouse to a registered brewery or another authorised tax warehouse and from such brewery or warehouse to a place of loading for export as merchandise or as ships stores as provided for in article 14 of the Act.

(3) All such removal of beer without payment of duty shall, unless the Commissioner may otherwise allow, be subject to the following conditions:

- (a) the beer is transported in containers or packages which are secured by a form of seal approved by the Commissioner or under customs escort, in either case as directed by the Commissioner;
- (b) the beer is accompanied by a document signed by a consignor and approved by the Commissioner, which shall specify the place from which despatched and the place to which consigned and the quantity and description of the beer;
- (c) such document shall be signed by the consignee acknowledging receipt or in the case of shipment, by the Customs official acknowledging receipt on board.

PART VI

11. (1) Subject to the provision of sub-regulation (2) the quantity of beer produced which is chargeable with duty shall be that which the worts made were intended to yield as finished beer after making allowance for wastage. This allowance shall be 10% of the liquid volume of the wort after it is brought to the level of the original gravity of the intended beer.

Chargeability, assessment and payment of duty.
Amended by:
L.N. 43 of 2024;
IX.2025.60;
III.2026.52.

(2) Duty on the quantity of beer released for consumption in a specified period shall be assessed, according to article 3 of the Act, on the volume in hectolitres of beer as determined at time of release for consumption, even if such quantity exceeds the quantity of beer calculated in terms of sub-regulation (1) to have been produced in relation to the same period.

(3) Monthly (1) payments of excise duty on beer shall be entered on the prescribed duty form and shall be submitted to the Commissioner as prescribed in regulation 16(2) of Part A on the quantity of beer released for consumption during such period.

(4) For the purpose of excise duty, the alcoholic content of the final product shall be expressed as a percentage of the actual alcoholic strength by volume.

(5) No beer shall be released for consumption or for free circulation unless the original gravity and, or, alcohol by volume and the volume of the beer are denoted on the immediate package.

(6) For the purpose of payment of duty on beer in accordance with this Act, the volume and the actual alcoholic strength by volume expressed as a percentage of the beer released for consumption or for free circulation, shall be the highest of:

- (a) those declared on the label of the container;
- (b) those declared on the invoice or other document relating to the sale or delivery of the beer;
- (c) those found by analytical means by the Commissioner.

(7) Deleted by Act [IX.2025.60](#).

PART VII

Keeping of records
and accounts.

12. The brewer shall keep records and accounts containing the details specified in Schedule I to these regulations and shall be bound to preserve such records for six years or such shorter period as the Commissioner may allow.

Production of
statements.
*Substituted by:
III.2026.52.*

13. The brewer shall submit to the Commissioner a monthly (1) statement for each accounting period as specified in the following paragraphs:

- (i) accounting periods shall be of one (1) calendar month each, as specified by the Commission in accordance with regulation 16(1) of Part A;
- (ii) not later than fifteen (15) days following the end of each accounting period, the brewer shall together with the statement prepare and submit a report in respect of the production of all worts and the production, stocks kept at the brewery and sales of beer for the accounting period being reported upon, specifying the information mentioned in Schedule II.

Surplus.

14. (1) Beer, in respect to a specified accounting period, shall be deemed unaccounted for and therefore chargeable with duty when a surplus results after subtracting the sum of:

- (a) the quantity of beer reported as released for consumption;
- (b) the quantity of beer released for shipment as described in article 14 of the Act;
- (c) the quantity of beer destroyed in terms of article 14 of the Act;
- (d) the net quantity of beer kept in stock at the brewery in respect to that period; and
- (e) other quantity, if any, of beer recorded as having been mixed with non-alcoholic beverage from the quantity of beer the worts were considered to yield as described in regulation 11(1) in respect to the same period.

(2) In the event, of a discrepancy which may result after

comparing the quantities of beer produced with that issued from the brewery whereby a quantity of beer is found to be unaccounted for in terms of sub-regulation (1), the Commissioner may, without any prejudice to any other action which may be taken against the brewer or any other person in view of the provisions of the Act or any other law, allow the brewer to pay such sum of money as is equivalent to the duty due on such discrepancy.

SCHEDULE I
(Regulation 12)

Records to be kept of:

1. Raw materials used in the production of beer which contribute to the original gravity of the beer.
2. Consecutive identification number and date for each brew.
3. The liquid volume of each wort in hectolitres at a specified density.
4. The liquid volume of the beer produced from each wort specifying at which temperature and its original gravity.
5. Each introduction of beer in the storage tanks specifying from which brew it was derived.
6. Total balance in hectolitres of beer in each storage tank specifying its original gravity and at which temperature the volume is calculated.
7. The quantity in hectolitres of beer packaged in bottles, cans, kegs and other containers for each packaging operation.
8. Stocks of packaged beer kept at the brewery specifying types and brands of beer.
9. All sales of beer specifying quantities and types and brands of beer and relative invoices.
10. Other removal of beer from the brewery, specifying quantities, types and brands and to where removed.
11. Detailed history of unmarketable beer indicating its origin, type and brand, original gravity, quantity and whether or not destroyed under Customs supervision.

SCHEDULE II
(Regulation 13)

*Amended by:
III.2026.52.*

Details required to be included in the monthly (1) statements:

1. Identification number and date of each wort made.
2. The specific gravity of each wort.

3. The volume in hectolitres of each wort made at the latest specific gravity before the wort is put into fermentation specifying the specific gravity.
4. The type and brand of beer each wort was intended to produce.
5. The actual volume in hectolitres specifying the original gravity for each type and brand of beer produced.
6. The quantity in hectolitres of each type and brand of beer released for consumption in Malta.
7. The quantity in hectolitres of each type and brand of beer from the brewery other than for release for consumption in Malta, indicating the purpose for such removals.
8. The quantity in hectolitres of packaged beer kept in stock at the brewery.
9. The quantity in hectolitres of unpackaged beer held in storage at the brewery.
10. The quantity of unmarketable beer held at or returned to the brewery during the period reported upon.
11. The total amount of duty due on beer in relation to the monthly (1) statement being reported upon.
12. Any other details required by the Commissioner.
13. *Repealed by Act [III.2026.52](#).*

*Repealed by:
III.2026.52.*

SCHEDULE III (Regulation 11(4))

Deleted by Act [IX.2025.60](#).

PART F Wine Regulations

*Amended by:
XVI.2017.80;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66;
III.2026.52.*

- | | |
|-------------|---|
| Title. | 1. The title of these regulations is Wine Regulations. |
| Scope. | 2. These regulations apply to wines and wine mixed with non-alcoholic beverages specified as excisable goods by the Excise Duty Act. |
| Definition. | 3. In these regulations, unless the context otherwise requires -

"the Act" means the Excise Duty Act, and all other terms shall have the meaning assigned to them by the Act;

"authorised tax warehouse keeper" means a person producing wine in such manner that would require him to hold a licence issued in terms of article 3 of the Wine Act. |

Cap. 436.

4. Any person who is a authorised tax warehouse keeper of the goods specified in regulation 2 shall conform with the Act and any regulations made thereunder without prejudice to the provisions of the Wine Act. Conformity with the Wine Act.
5. (1) Any person who produces the goods specified in regulation 2 shall, in addition to the obligations imposed by the Wine Act, register any authorised tax warehouse in which such goods are produced or intended to be produced in accordance with article 9 of the Act and as regulated by regulations 4 to 8 of the Excisable Goods Regulations. Registration of production establishment.
Cap. 436.
- (2) The provisions of article 9(4) of the Act apply only to a person holding a private licence in accordance with the Wine Act and only to the wine produced in accordance with such licence. Cap. 436.
- 5A. (1) Subject to such conditions that shall be established to ensure the simplified application of rules for an independent and small wine producer, the authorised tax warehouse keeper shall, after he makes such a request to the Commissioner, be provided with an annual certificate as an independent and small wine producer established in Malta and which confirms its total annual production, as applicable, and confirming the independent and small wine producer's conformity to the relevant criteria, as applicable. The administrative document for the movement of wine under regulation 12 of Part A of the Sixth Schedule or the customs document for release of consumption of wine shall refer to the certificate mentioned in this regulation. *Added by:
XVIII.2021.55.*
- (2) Notwithstanding the provisions of sub-regulation (1), and under certain conditions that may be established by the Commissioner with the intent to ensure the correct and simple application of this regulation and for the prevention of any evasion, avoidance or abuse, authorised tax warehouse keepers may themselves certify in writing to the Commissioner that they are an independent and small wine producer established in Malta and portray their conformity to the relevant criteria, as applicable, and their relevant total annual production.
- (3) The Commissioner shall, under the conditions which he shall establish with the scope of ensuring the correct and simple application of this regulation, and for the prevention of any evasion, avoidance or abuse, recognise the certificate of an independent and small wine producer mentioned in this regulation that is issued by another Member State, except in justified circumstances as deemed fit.
6. Excise duty on wines released for consumption shall be assessed, according to article 3 of the Act, on the volume in litres of wine as determined at time of release for consumption. Assessment of duty.
7. Excise duty leviable on imported wines shall be paid before such wines are released by Customs, or if removed to a authorised tax warehouse, before release from such warehouse. Taxpoint for imported wines.
8. Excise duty leviable on wines produced in Malta shall be paid by the authorised tax warehouse keeper before such wines are released for consumption or periodically as may be allowed by the Commissioner, on the wines released during a specific period as Taxpoint for wines produced in Malta.

directed by him:

Provided that in the latter case payment of excise duty shall be entered on the proper entry and remitted to the Commissioner within five days from the period allowed, in settlement of all duty due on the quantity of wines released for consumption during that period.

Keeping of records
and accounts.
Cap. 436.

9. (1) Without prejudice to the provisions of the Wine Act, the authorised tax warehouse keeper shall keep such records and accounts as may be prescribed by the Commissioner, so as to enable the latter to verify the correctness of the amount of excise duty payable on the wines produced and released for home consumption.

(2) The authorised tax warehouse keeper shall be bound to preserve such records and accounts for six years or such shorter period as the Commissioner may allow.

Statements.
Amended by:
III.2026.52.

10. (1) The authorised tax warehouse keeper shall produce to the Commissioner -

- (i) a periodic statement giving details of sales or deliveries and other issues of wines released from the authorised tax warehouse during a period as determined by the Commissioner and in such form as the Commissioner may direct or as otherwise prescribed in respect to wines;
- (ii) an audited statement for each accounting period in respect of all production, stocks kept at the authorised tax warehouse and sales of wines made during the accounting period, and specifying such information as may be prescribed in relation to wines;

(2) The term of an accounting period and the submission of the statement shall be as prescribed in regulation 12 of Part A.

(3) *Repealed by Act [III.2026.52](#).*

Affixing of excise
stamp.

11. (1) No person may manufacture, process, prepare for sale, expose or offer for sale, sell or otherwise dispose of any wine as defined in the Second Schedule in containers unless an excise stamp has been affixed as provided for in regulation 12.

(2) It shall be lawful for the Commissioner to exempt in writing from the provision of the preceding sub-regulation, under such conditions as he may deem fit to impose, any wine intended to be exported or as ship's supply or for sale to persons exempted by or under any law from the payment of excise duty.

(3) It shall be lawful for the Commissioner to exempt in writing from the provisions of sub-regulation (1) any other wine not covered by the preceding sub-regulation, under such conditions as he may deem fit to impose.

12. (1) No containers immediately enclosing wine shall be released by Customs or shall be released from a authorised tax warehouse unless the container has been affixed with a band or an excise stamp. This band or excise stamp shall be the correct one as indicated by the Commissioner and it shall be affixed in the correct manner as indicated by the Commissioner.

Containers to have excise stamp affixed.
Amended by:
XVI. 2017.80;
VIII.2020.66;
XVIII.2021.55;
VII.2022.66;
III.2026.52.

(2) The said excise stamps shall be of the type approved by the Commissioner and shall be supplied at the Custom House or at any other place to be appointed by the Minister through a notice in the Gazette.

(3) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper or trader of wine.

(4) The provisions of paragraphs (a) and (b) of regulation 13(6) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(5) The provisions of paragraphs (a) to (d) of regulation 13(7) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(6) The provisions of paragraphs (a) and (b) of regulation 13(8) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

(7) The provisions of paragraphs (a) and (b) of regulation 13(9) of Part A of the Sixth Schedule shall apply *mutatis mutandis*.

13. (a) Any quantity of wine products found in the possession of any person in contravention of regulations 11 or 12 shall be withheld and the provisions of article 27 *et seq* of the Act shall apply, and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

Holding of wine products.
Substituted by:
III.2026.52.

(b) Any excise stamp which was not affixed within the prescribed time according to law, as applicable and which is found in the possession of any person in contravention of these regulations, shall be withheld and the provisions of article 27 *et seq* of the Act shall apply and this without prejudice to any other penalty provided for in accordance with the Act or any other law.

14. The provisions of regulations 13A and 13B of Part A of this Schedule shall apply *mutatis mutandis*.

Release of wine products.
Added by:
III.2026.52.

PART FA Bag-in-Box Regulations

Added by:
III.2026.52.

1. The title of these regulations is the Bag-in-Box Wine Regulations.

Title.

2. In these regulations, unless the context otherwise requires:

Interpretation.

"Act" means the [Excise Duty Act](#);

Cap. 382.

"Bag-in-Box unit" means a packaging format for wine comprising a flexible inner bag contained within a rigid outer box;

"competent authority" means the office, entity or person designated by the Commissioner for the administration and enforcement of excise stamps;

"economic operator" means any person, whether natural or legal, involved in the production, bottling, acquisition, importation or distribution of wine chargeable with excise duty;

"excise stamp" means the excise duty stamp issued or approved by the Commissioner in accordance with the provisions of the Act and any regulations made thereunder.

Obligation to affix excise stamp on Bag-in-Box wine.

3. (1) Every unit of Bag-in-Box wine intended for retail or commercial distribution, irrespective of its origin, shall bear a single excise stamp affixed in accordance with the instructions issued by the Commissioner.

(2) No notification shall be required when such product is sold in its original Bag-in-Box format.

Bottling of wine from Bag-in-Box containers.

4. (1) An economic operator who intends to bottle wine from a Bag-in-Box unit shall:

- (a) apply for an excise stamp for each original Bag-in-Box unit; and
- (b) submit such documentation as the Commissioner may require, including but not limited to an invoice, a declaration and evidence of lawful acquisition.

(2) Following approval of the application referred to in sub-regulation (1), the economic operator shall notify the Commissioner of the intention to carry out bottling operations.

(3) Such notification shall specify:

- (a) the capacity of the containers intended for use, which shall be limited to:
 - (i) five hundred millilitres (500ml); or
 - (ii) one litre (1l); and
- (b) the number of bottles which shall be produced for each Bag-in-Box unit.

(4) The economic operator shall request the issuance of additional excise stamps in proportion to the declared number of bottles, in such manner and form as may be prescribed by the Commissioner.

Requirements for bottled wine.

5. (1) Wine derived from Bag-in-Box units shall be bottled exclusively in screw-cap sealed containers.

(2) The use of cork or any other sealing mechanism shall be strictly prohibited.

Permissible container sizes.

6. (1) All container sizes for bottling wine in accordance with these regulations shall be of:

- (a) five hundred millilitres (500ml); or
- (b) one litre (1l).

(2) No other container sizes shall be permitted.

7. In the case of an economic operator who acquires Bag-in-Box wine units from a local authorised source, the following shall apply: Locally sourced Bag-in-Box wine.
- (a) the operator shall furnish to the Commissioner:
 - (i) a valid invoice issued by the supplier; and
 - (ii) photographic or documentary evidence of the excise stamp affixed on the Bag-in-Box unit, including the visible serial number;
 - (b) the economic operator shall also notify the Commissioner of:
 - (i) the intention to bottle the said product;
 - (ii) the number of bottles which shall be produced; and
 - (iii) the size of the containers which shall be utilised in accordance with regulation 6(1).
8. (1) Additional excise stamps shall be collected by the economic operator from such issuing office or authority as may be designated by the Commissioner. Issuance and endorsement of excise stamps.
- (2) Excise stamps shall be endorsed and validated prior to their affixation on bottled containers.
- (3) No administrative or service fee shall be charged for such endorsement, except for the cost of the excise stamp itself.
9. (1) The Commissioner may delegate the endorsement of excise stamps to an external entity or authority, for the purposes of administrative efficiency. Delegation of endorsement functions
- (2) Endorsements carried out by such entity shall be deemed to have the same legal validity as if issued by the Commissioner.
10. (1) Any person who breaches or fails to comply with the provisions of these regulations shall be guilty of an offence as prescribed in the Act. Offences and punishments.
- (2) Without prejudice to any other punishment established in the Act, any economic operator who bottles or places wine on the market from Bag-in-Box units in breach of these regulations or without the designated excise stamps, shall be liable to such punishments, sanctions and forfeitures in accordance with the Act or any regulations made thereunder.

PART G

Mobile Telephony Services Regulations

*Amended by:
III.2026.52.*

1. The title of these regulations is the Mobile Telephony Services Regulations. Title.
2. These regulations shall apply to all revenues generated by mobile telephony services as provided for in regulation 4. Scope.
3. Mobile telephony operators shall register with the Commissioner in terms of the Excise Duty Act, hereinafter referred to as "the Act". Registration.
Cap. 382.

Assessment of duty.	4. Excise duty shall be assessed on all the charges levied by mobile operators from their services including subscriptions and top-up vouchers: Provided that the term "operator" has the same meaning as defined in article 2 of the Electronic Communications (Regulation) Act: Provided also that no excise duty shall be due on the following services: (a) inbound roaming; (b) interconnection revenues; (c) donations of a pecuniary nature transferred from the donor to the donee via services offered by the mobile telephony operator; (d) free airtime.
Cap. 399.	
Payment of duty.	5. The person, firm, partnership or company who is duly registered with the Commissioner shall be responsible for the payment of excise duty as specified in article 3 of the Act at the time payment of excise duty becomes due.
Keeping of records. <i>Amended by: III.2026.52.</i>	6. (1) The records of the revenues generated by the services which are subject to excise duty by virtue of these regulations shall be made available to the Commissioner for any necessary verifications.
Statements.	(2) A periodic statement which gives details of revenues generated by the services subject to excise duty by virtue of these regulations shall be provided to the Commissioner for any period that may be determined by the Commissioner.
Accounting period.	(3) The term of an accounting period and submission of the return shall be as prescribed in regulation 12 of Part A of the Sixth Schedule.
Penalty.	(4) Any person who fails to comply with the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (<i>multa</i>) not exceeding twenty-five thousand euro (€25,000). (5) Any person who fails to submit the statement within the prescribed period of fifteen (15) days shall be liable to an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the statement is submitted, which in any case shall not be later than three (3) months following the lapse of the said prescribed period of fifteen (15) days. (6) In the case of any breach referred to in sub-regulation (5) the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with the Act and shall impose an administrative penalty of two thousand euro (€2,000). In addition to this, the submission of the said payment shall also be required to be made according to law, as applicable. (7) (a) The payment of the relative duty indicated in the statements submitted to the Commissioner as prescribed shall be effected by not later than fifteen (15) days from the submission of the statement.

(b) Any person who fails to pay the duty within the prescribed period of fifteen (15) days from the submission of the statement, shall be liable to an administrative penalty of one hundred euro (€100) per month (1) or part thereof until the payment is effected which shall in any case not be later than three (3) months.

(c) Any person who fails to observe the provisions of these regulations shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) in accordance with the provisions of article 16 of the Act, as applicable.

(d) In case of an irregularity referred to in paragraph (c), the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with the Act and impose an administrative penalty in accordance with article 16A of the Act. In addition to this, the submission of the said payment shall also be required to be made according to law, as applicable.

PART H

Electronic Administrative Document (Excisable Goods) Regulations

*Amended by:
XII.2023.56.*

1. The title of these regulations is the Electronic Administrative Document (Excisable Goods) Regulations.

Title.

2. (1) In these regulations, unless the context otherwise requires:

Interpretation.

"the Act" means the Excise Duty Act;

Cap. 382.

"computerised system" means the computerised system referred to in Article 1 of Decision No. 1152/2003/EC for the movement and surveillance of excisable goods;

"electronic administrative document" means the document mentioned in regulation 3.

(2) The definitions contained in article 2 of the Act shall, unless the context otherwise requires and subject to the provisions of sub-regulation (1) hereof, apply to these regulations.

3. (1) The messages exchanged for the purposes of regulations 4 to 11 shall comply with Annex 1 to these regulations.

Annexes.

(2) Where codes are required for the completion of certain data fields in those messages, the codes listed in Annex II shall be applied.

4. (1) When excisable goods are moving under a duty suspension arrangement and are dispatched from Malta, the consignor shall submit to the Commissioner a draft electronic administrative document, no earlier than seven days before the date indicated on that document as the date of dispatch of the excisable goods concerned, by using the computerised system.

Draft electronic document.

(2) The Commissioner shall carry out an electronic verification of the data in the draft electronic administrative document and

where these data are not valid, the Commissioner shall inform the consignor without undue delay:

Provided that where the data are valid, the Commissioner shall assign to the document a unique administrative reference code and shall communicate it to the consignor.

(3) The draft electronic administrative document and the electronic administrative document to which an administrative reference code has been assigned in terms of sub-regulations (1) and (2) shall comply with the requirements set out in Table 1 of Annex 1.

Document
movements.

5. (1) In the instances referred to in articles 8B(1)(a)(i), (ii), (iv) and (2) of the Act, the Commissioner shall forward the electronic administrative document to the competent authorities of the Member State of destination without delay:

Provided that when the Commissioner, in the cases referred to in these regulations, receives an electronic administrative document from a competent authority of another Member State, he shall forward it to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

(2) Where the excisable goods are intended for an authorised warehousekeeper in Malta, the Commissioner shall forward the electronic administrative document directly to him.

(3) In the case referred to in article 8B(1)(a)(iii) of the Act, the Commissioner shall forward the electronic administrative document to the competent authorities of the Member State where the export declaration is lodged in application of Article 161(5) of [Regulation \(EEC\) No 2913/92](#).

(4) The consignor shall provide the person accompanying the excisable goods with a printed version of the electronic administrative document or any other commercial document mentioning, in a clearly identifiable manner, the unique administrative reference code. The Commissioner, throughout the movement of the excisable goods under an excise duty suspension arrangement, may request the presentation of the document.

(5) The consignor may cancel the electronic administrative document as long as the movement has not initiated under article 8B of the Act.

(6) The consignor wanting to cancel the electronic administrative document as referred to in sub-regulation (5) shall complete the fields of the draft cancellation message and submit it to the Commissioner. The draft cancellation message shall comply with the requirements set out in Table 2 of Annex 1.

(7) The Commissioner shall carry out an electronic verification of the data in the draft cancellation message, and where these data are valid, the Commissioner shall:

- (a) add the date and time of validation to the cancellation message;
- (b) communicate that information to the consignor; and

- (c) forward the cancellation message to the competent authorities of the Member State of destination:

Provided that where those data are not valid, the consignor shall be informed without delay.

(8) When the Commissioner receives a cancellation message as mentioned in this regulation, for excisable goods whose place of destination is Malta and the consignee is an authorised warehousekeeper or a registered consignee, the Commissioner shall send the cancellation message to the warehouse keeper or the consignee as the case may be.

(9) During the movement under a duty suspension arrangement, the consignor may, using the computerised system, amend the destination to show a new destination which must be one of the destinations referred to in article 8B(1)(a)(i), (ii), (iii) or, where applicable, in article 8B(2) of the Act.

6. (1) The consignor intending to amend the destination as provided for in regulation 5(9), or to complete the destination as provided for in the proviso of regulation 7, shall complete the fields of the draft change of destination message and submit it to the Commissioner. The draft change of destination message shall comply with the requirements set out in Tables 3 and 4 of Annex I.

Amendment of
destination.
Amended by:
L.N. 50 of 2023.

(2) The Commissioner shall carry out an electronic verification of the data in the draft change of destination message. Where those data are valid, the Commissioner shall:

- (a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor thereof;
- (b) update the original electronic administrative document according to the information in the change of

destination message:

Provided that if the update includes a change of Member State of destination or a change of consignee, regulation 4(1) and (3) shall apply in respect of the updated electronic administrative document.

(3) If the update referred to in sub-regulation (2)(b) includes a change of Member State of destination, the Commissioner shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(4) If the Commissioner receives a change of destination message from a competent authority of another Member State, the Commissioner shall inform the consignee mentioned in the original electronic administrative document of the change of destination by using the "notification of change of destination" that shall comply with the requirements set out in Table 4 of Annex I. 4.

(5) If the update referred to in sub-regulation (2)(b) includes a change of the place of delivery mentioned in data group 7 of the electronic administrative document, but not a change of the

Member State of destination nor a change of the consignee, the Commissioner shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(6) When the Commissioner receives a change of destination message from a competent authority of another Member State, the Commissioner shall forward the change of destination message to the consignee.

(7) Where the data in the draft change of destination message are not valid, the consignor shall be informed without delay.

(8) If the updated electronic administrative document includes a new consignee in Malta as in the original electronic administrative document, the Commissioner shall inform the consignee mentioned in the original electronic administrative document of the change of destination using the "notification of a change of destination" that shall comply with the requirements set out in Table 4 of Annex I.

Movement of
energy products.

7. In the case of movement of energy products under a duty suspension arrangement by sea to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document, the Commissioner may authorise the consignor to omit the data concerning the consignee in that document:

Provided that as soon as the data concerning the consignee are known, and at the latest at the end of the movement, the consignor shall, using the procedure referred to in regulation 5(9), transmit them to the Commissioner.

Splitting
movement of
energy products.

8. The Commissioner may allow, under the conditions fixed by the Commissioner, that the consignor splits a movement of energy products under suspension of excise duty into two or more movements provided that:

- (a) the total quantity of excisable goods does not change;
- (b) the splitting is carried out in the territory of a Member State which permits such a procedure;
- (c) the Commissioner shall inform the competent authorities of other Member States of the place where the splitting is carried out.

Consignor wanting
to split movement.
*Amended by:
L.N. 50 of 2023.*

9. (1) The consignor intending to split the movement of excisable goods as provided for in regulation 8 shall complete the fields of the draft splitting operation message for each destination and submit it to the Commissioner. The draft splitting operation message shall comply with the requirements set out in Tables 4 and 5 of Annex I;

(2) The Commissioner shall carry out an electronic verification of the data in the draft splitting operation messages and where those data are valid, the Commissioner shall:

- (a) generate a new electronic administrative document for

each destination, which shall replace the original electronic administrative document;

- (b) generate, for the original electronic administrative document, a "notification of splitting" which shall comply with the requirements set out in Tables 4 and 5 of Annex I; and
- (c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(3) The proviso of regulation 4(2) and regulation 5(1), (3) and (4) shall apply in respect of each new electronic administrative document referred to in sub-regulation (2)(a).

(4) If the place of destination mentioned in the original electronic administrative document is Malta, the Commissioner shall forward the notification of splitting to the consignee mentioned in the original electronic administrative document where the consignee is an authorised warehousekeeper or a registered consignee.

(5) Where the data in the draft splitting operation message are not valid, the Commissioner shall inform the consignor thereof without any undue delay.

10. (1) On receipt of excisable goods at any of the destinations referred to in article 8B(1)(a)(i), (ii), (iv), (b) and (2) of the Act, the consignee shall, without delay and no later than five working days after the end of the movement, and except in cases duly justified to the satisfaction of the Commissioner, submit a report of their receipt using the computerised system.

Receipt of goods at any destination.

(2) The Commissioner shall determine the procedures for presentation of the report of receipt of the goods by the consignees referred to in article 14 of the Act.

(3) The Commissioner, for excisable goods imported into Malta, shall carry out an electronic verification of the data in the report of receipt and if the data is not valid, the Commissioner, without undue delay, shall inform the consignee.

(4) Where the data is valid, the Commissioner shall confirm to the consignee the registration of the report of receipt and send it to the competent authorities of the Member State of dispatch.

(5) When excisable goods are dispatched from Malta, the Commissioner shall forward the report of receipt to the consignor:

Provided that if Malta is the same place of dispatch and destination of excisable goods, the Commissioner shall forward the report of receipt directly to the consignor.

(6) The report of receipt submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1.

11. (1) In the cases referred to in article 8B(1)(a)(iii) and

Report of export.

where applicable, article 8B(1)(b) of the Act, a report of export shall be completed by the Commissioner on the basis of the endorsement drawn up by the Commissioner as referred to in Article 793(2) of Commission Regulation (EEC) No 2454/93.

(2) The Commissioner shall carry out an electronic verification of the data resulting from the endorsement referred to in the previous sub-regulation, and once these data have been verified and excisable goods have been exported from Malta, the Commissioner shall send the report of export to the competent authorities of the Member State of dispatch.

(3) When the Commissioner receives a report of export from another Member State for excisable goods which were dispatched from Malta, the Commissioner shall forward the report of export to the consignor.

(4) The report of export submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1.

Duty suspension
arrangement.

12. (1) Without prejudice to regulation 4(1), where the computerised system is unavailable, the consignor may start a movement of excisable goods under a duty suspension arrangement provided that:

- (a) the goods are accompanied by a paper document containing the same data as the draft electronic administrative document; and
- (b) he informs the Commissioner before the beginning of the movement:

Provided further that the paper document referred to in paragraph (a) shall carry the title "Fallback Accompanying Document for movements of excisable goods under suspension of excise duty" and the data required shall be displayed in the form of data elements, expressed in the same manner as in the electronic administrative document. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 1 of Annex I.

(2) The Commissioner may also require a copy of the document referred to in sub-regulation (1)(a), the verification of the data contained in that copy and, if the consignor is responsible for the unavailability, appropriate information on the reasons for that unavailability before the beginning of the movement.

(3) When the computerised system is restored and available, the consignor shall submit a draft electronic administrative document:

Provided that when the data in the electronic administrative document have been validated in accordance with regulation 4(2), that document shall replace the paper document mentioned in this regulation, and regulations 5(1)(3), 10 and 11 shall apply *mutatis mutandis*.

(4) Until such time as the data in the electronic administrative document have been validated, the movement shall be regarded as taking place under a duty suspension arrangement under cover of the paper document.

(5) A copy of the paper document referred to in sub-regulation (1)(a) shall be kept by the consignor to back up his records.

(6) When the computerised system is unavailable, the consignor shall communicate the information referred to in regulation 5(9) or regulation 8 using alternative means of communication as directed by the Commissioner. Furthermore the consignor shall inform the Commissioner before the change of destination or splitting of the movement is initiated and sub-regulations (3), (4) and (5) shall apply *mutatis mutandis*.

(7) The information referred to in the previous sub-regulation which is to be communicated by the consignor to the Commissioner shall be displayed in the form of data elements, expressed in the same manner as in the change of destination message or the splitting operation message, as the case may be. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 3 or, as the case may be, Table 5 of Annex I.

13. (1) When in the cases referred to in article 8B(1)(a)(i), (ii), (iv), (b) and (2) of the Act, the report of receipt provided for in regulation 10 cannot be submitted at the end of a movement of excisable goods within the deadline provided for in that regulation, either because the computerised system is unavailable or because, in the situation referred to in regulation 12(1), the procedures referred to in regulation 12(3) have not yet been carried out, the consignee shall submit to the Commissioner, except when according to the Commissioner a case is duly justified, a paper document containing the same data as the report of receipt and stating that the movement has ended.

When report of receipt cannot be submitted.

(2) Except where the report of receipt can be submitted promptly by the consignee via the computerised system, or in duly justified cases, the Commissioner shall send a copy of the paper document referred to in sub-regulation (1) to the competent authorities of the Member State of dispatch.

(3) When the Commissioner receives the paper document referred to in sub-regulation (1) for excisable goods dispatched from Malta, from the competent authorities of the Member State of destination, the Commissioner shall forward the paper document to the consignor or keep it available for him.

(4) As soon as the computerised system is available and restored, or the procedures referred to in regulation 12(3) have been carried out, the consignee shall submit a report of receipt, in accordance with regulation 10(1) and regulation 10(3), (4) and (5) shall apply *mutatis mutandis*.

(5) When in the cases referred to in article 8B(1)(a)(iii) of the Act, the report of export provided for in regulation 8(1) cannot be

completed at the end of a movement of excisable goods either because the computerised system is unavailable or because, in the situation referred to in regulation 9(1), the procedures referred to in regulation 9(2) have not yet been carried out, the Commissioner shall send to the competent authorities of the Member State of dispatch a paper document containing the same data as the report of export and certifying that the movement has ended, except where the report of export provided for in regulation 8 can be completed via the computerised system, or in duly justified cases.

(6) When excisable goods have been dispatched from Malta, and the Commissioner receives from the competent authority of the Member State of export, the paper document mentioned in the previous sub-regulation, he shall forward a copy of the paper document to the consignor or keep it available for him.

(7) As soon as the computerised system is available and restored or the procedures referred to in regulation 12(3) have been carried out, and the excisable goods have been exported from Malta, the Commissioner shall send a report of export, in accordance with regulation 11(1) and regulation 11(2) and (3) shall apply *mutatis mutandis*.

(8) The paper documents referred to in sub-regulations (1) and (5) shall carry the title "Fallback Report of Receipt/Report of Export for movements of excisable goods under suspension of excise duty". The data required shall be displayed in the form of data elements, expressed in the same manner as in the report of receipt or the report of export, as the case may be. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 6 of Annex I.

Report of receipt or
report of export to
constitute proof.

14. (1) Notwithstanding regulation 13, the report of receipt referred to in regulation 10(1) or the report of export referred to in regulation 11(1), shall constitute proof that a movement of excisable goods has ended, in accordance with article 8A of the Act.

(2) Without prejudice to sub-regulation (1), in the absence of the report of receipt or the report of export for reasons other than those mentioned in regulation 13, alternative proof of the end of a movement of excisable goods under a duty suspension arrangement may be provided, in the cases referred to in article 8B(1)(a)(i), (ii), (iv) and (b) and (2) of the Act, through an endorsement by the Commissioner, based on appropriate evidence, that the excisable goods dispatched have reached their stated destination or, in the case referred to in article 8B(1)(a)(iii) of the Act, through an endorsement by the Commissioner, certifying that the excisable goods have left the territory of the Community from Malta.

(3) A document submitted by the consignee containing the same data as the report of receipt or the report of export shall constitute appropriate evidence for the purposes of sub-regulation (1).

(4) Where appropriate evidence has been accepted by the

Commissioner, it shall end the movement in the computerised system.

15. (1) The Commissioner may establish simplified procedures in respect of movements of excisable goods under a duty suspension arrangement which take place within Maltese territory, including the possibility to waive the requirement of electronic supervision of such movement.

Simplified procedures.

The Minister, after consulting the Commissioner, may enter into an agreement with other Member States, to establish more simplified procedures for excisable goods that move under a duty suspension arrangement and their movement between Malta and any other two or more Member States occurs frequently and regularly.

Substituted by:
L.N. 50 of 2023.

ANNEX I

Table 1

(Regulation 4(3) and the proviso to regulation 12(1))

Draft electronic (simplified) administrative document and
electronic (simplified) administrative document

A	B	C	D	E	F	G
		ATTRIBUTE	R			
	a	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases of movements of goods under duty suspension except where submission concerns export with local clearance), 2 =Submission for export with local clearance for movements of goods under duty suspension, 3 =Submission for Duty Paid (to be used for movements of goods already released for consumption). The Message Type must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).	n1

	<i>b</i>	Deferred Submission Indicator	D	"R" for submission of an e-AD/e-SAD for a movement that has begun under cover of the fallback document referred to in Article 9(1).	Possible values: 0 = false, 1 = true. The value is "false" by default. This data element must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).	n1
1		EXCISE GOODS MOVEMENT	R			
	<i>a</i>	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (Article 16(1)(a)(i), of Directive (EU) 2020/262), 2 = Registered consignee (Article 16(1)(a)(ii), of Directive (EU) 2020/262), 3 = Temporary registered consignee Article 16(1)(a)(iii), and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), 5 = Exempted consignee (Article 16(1)(a)(iv), of Directive (EU) 2020/262), 6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262), 8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262), 9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262), 10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262); 11 = Destination-Return to the place of dispatch of the Consignor.	n..2

	<i>b</i>	Journey Time	R		Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two (2) digit number (examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in List of Codes 12 of Annex II.	an3
	<i>c</i>	Transport Arrangement	R		Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
	<i>d</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	Vide List of codes 2 of Annex II.	an21
	<i>e</i>	Date and Time of Validation of e-AD/e-SAD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	The addressed time is local time.	DateTime
	<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD/e-SAD generated by the competent authorities of the Member State of dispatch upon each change of destination.	n..2
	<i>g</i>	Date and Time of Validation of Update	C	The date and time of validation of the change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination	The addressed time is local time.	DateTime
2		TRADER Consignor	R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehouse keeper, registered consignor, certified consignor or temporary certified consignor.	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10

	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3		TRADER Place of Dispatch	C	"R" if Origin Type Code in box 9(d) is "1" or "3"		
	<i>a</i>	Tax Warehouse Reference	C	"R" if Origin Type Code in box 9(d) is "1"	Provide a valid SEED registration number of the tax warehouse of dispatch.	an13
	<i>b</i>	Trader Name	C	For box 3(b), 3(c), 3(e) and 3(f):		an..182
	<i>c</i>	Street Name	C			an..65
	<i>d</i>	Street Number	O	"R" if Origin Type Code in box 9(d) is "3"		an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
4		OFFICE of Dispatch – Import	C	"R" if Origin Type Code in box 9(d) is "2"		
	<i>a</i>	Office Reference Number	R		Provide the code of the customs office responsible for release for free circulation. Vide List of codes 4 of Annex II.	an8
5		TRADER Consignee	C	"R", except for Message Type "2 – Submission for export with local clearance" or for Destination Type Code 8 (Vide Destination Type Codes in box 1(a))		
	<i>a</i>	Trader Identification	C	— "R" for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 5 (Vide Destination Type Codes in box 1(a))	For Destination Type Code: — 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehouse-keeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2

	<i>h</i>	EORI Number	C — "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11. <i>(Vide Destination Type Codes in box 1(a))</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
6		TRADER COMPLEMENT Consignee	C "R" for Destination Type Code 5 <i>(Vide Destination Type Codes in box 1(a))</i>		
	<i>a</i>	Member State Code	R	Provide the Member State of destination using the Country Code in List of codes 3 of Annex II.	a2
	<i>b</i>	Serial Number of Certificate of Exemption	D "R" if a serial number is mentioned on the excise duty exemption certificate established in Implementing Regulation (EU) 2022/1637		an..255
7		TRADER Place of Delivery	C — "R" for Destination Type Code 1, 4, 9 and 10 — "O" for Destination Type Code 2, 3 and 5 <i>(Vide Destination Type Codes in box 1(a))</i>	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — is "O" for the e-AD, since the Member State of dispatch can fill in this box with the address of the registered consignee defined in SEED, — does not apply for the draft e-AD.	—
	<i>a</i>	Trader Identification	C — "R" for Destination Type Code 1, 9 and 10 — "O" for Destination Type Code 2, 3, and 5 <i>(Vide Destination Type Code in box 1(a))</i>	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.	an..16
	<i>b</i>	Trader Name	C — "R" for Destination Type Code 1, 2, 3, 5, 9 and 10 — "O" for Destination Type Code 4 <i>(Vide Destination Type Codes in box 1(a))</i>		an..182

	c	Street Name	C	For box 7(c), 7(e) and 7(f):		an..65
	d	Street Number	O	— "R" for Destination Type		an..11
	e	Postcode	C	Code 2, 3, 4, 5, 9 and 10		an..10
	f	City	C	— "O" for Destination Type Code 1 <i>(Vide Destination Type Codes in box 1(a))</i>		an..50
	g	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
8		OFFICE Place of Delivery – Customs	C	"R" in case of export (Destination Type Code 6) <i>(Vide Destination Type Codes in box 1(a))</i>		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged. Vide List of codes 4 of Annex II.	an8
9		e-AD/e-SAD	R			
	a	Local Reference Number	R		A unique serial number assigned to the e- AD/e-SAD by the consignor which identifies the consignment in the records of the consignor.	an..22
	b	Invoice Number	R		Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given.	an..35
	c	Invoice Date	O	The Member State of dispatch may decide to make this data "R"	The date of the document shown in box 9(b).	Date
	d	Origin Type Code	R		The possible values for the origin of the movement are: 1 = Origin – Tax warehouse (in the situations referred to in Article 16(1)(a) of Directive (EU) 2020/262), 2 = Origin – Import (in the situation referred to in Article 16(1), point (b), of Directive (EU) 2020/262), 3 = Origin – Duty Paid (in the situation referred to in Article 33(1) of Directive (EU) 2020/262).	n1

	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. This date cannot be later than seven (7) days after the date of submission of the draft e-AD/e-SAD. The date of dispatch can be a date in the past in the case referred to of Article 26 or Article 38 of Directive (EU) 2020/262.	Date
	<i>f</i>	Time of Dispatch	O	The Member State of dispatch may decide to make this data "R"	The time at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. The addressed time is local time.	Time
	<i>g</i>	Upstream ARC	D	To be provided by the competent authorities of the Member State of dispatch upon validation of new e-ADs following the validation of the message "Splitting operation" (Table 5)	The ARC to be provided is the ARC of the replaced e-AD.	an21
9.1		IMPORT SAD	C	"R" if Origin Type Code in box 9(d) is "2" (import)		9X
	<i>a</i>	Import SAD Number	R	The SAD Number shall be provided either by the consignor at the time of submission of the draft e-AD or by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	Provide the number of the single administrative document used for the release for free circulation of the goods concerned.	an..21
10		OFFICE Competent Authority at Dispatch	R			
	<i>a</i>	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of dispatch responsible for excise control at the place of dispatch. Vide List of codes 4 of Annex II.	an8
11		MOVEMENT GUARANTEE	R			
	<i>a</i>	Guarantor Type Code	R		Identify the person responsible for providing the guarantee using guarantor type code in List of codes 5 of Annex II.	n..4
12		TRADER Guarantor	C	"R" if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 <i>(Vide Guarantor Type Code in List of codes 5 of Annex II)</i>	Identify the transporter and, or the owner of the goods if they provide the guarantee.	2X
	<i>a</i>	Trader Excise Number	O	The Member State of dispatch may decide to make this data "R"	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	<i>b</i>	VAT Number	O			an..14

	c	Trader Name	C	For 12c, d, f and g:		an..182
	d	Street Name	C	"O" if Trader Excise Number		an..65
	e	Street Number	O	is provided, and in other cases		an..11
	f	Postcode	C	"R"		an..10
	g	City	C			an..50
	h	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
13		TRANSPORT	R			
	a	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in List of codes 6 of Annex II. If Guarantor Type Code is "No guarantee is provided according to Articles 17(2) and 17(5)(b) of Directive (EU) 2020/262", the Transport Mode Code shall be "Fixed transport installation" or "Sea Transport".	n..2
	b	Complementary Information	C	"R" if Transport Mode Code is "Other" "O" if otherwise	Provide a textual description of the mode of transport.	an..350
	c	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide language code, vide List of codes 1 of Annex II to define the language used in this data group.	a2
14		TRADER Transport Organiser	C	"R" to identify the person responsible for arranging the first transport if value in box 1(c) is "3" or "4"		
	a	VAT Number	O	The Member State of dispatch may decide to make this data "R"		an..14
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
15		TRADER First Transporter	O	The Member State of dispatch may decide to make this data "R"	Identify the person carrying out the first transport.	
	a	VAT Number	O			an..14
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11
	e	Postcode	R			an..10
	f	City	R			an..50

	<i>g</i>	NAD_LNG	R		Provide language code, vide List of codes 1 of Annex II to define the language used in this data group.	a2
16		TRANSPORT DETAILS	R			99X
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Codes related to the transport mode indicated in box 13(a). Vide List of codes 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	"R" if the Transport Unit Code is other than 5 (Vide box 16(a))	Enter the registration number of the transport units when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	"R" if corresponding text field is used	Provide language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
17		E-AD/E-SAD Body	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable Excise Product Code, vide List of codes 10 of Annex II. If Guarantor Type Code is "No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262" the Excise Product Code must be that of an energy product. Excise Product Code S600 is applicable only to e-SAD pursuant to Article 27(1), point (a), of Directive 92/83/EEC	an4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch. The value of this data element must be greater than zero (0).	n8

	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code – Vide Lists of codes 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) and certified consignee referred to in Article 35(8) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which it is authorised to receive. For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero (0).	n..15,3
	<i>e</i>	Gross Mass	R		Provide the gross mass of the consignment (the excise goods with packaging). The value of this data element must be greater than zero (0). The Gross Mass must be equal to or higher than Net Mass.	n..16,6
	<i>f</i>	Net Mass	R		Provide the mass of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes). The value of this data element must be greater than zero (0). The Gross Mass must be equal to or higher than Net Mass.	n..16,6
	<i>g</i>	Alcoholic strength by Volume in Percentage	C	"R" if applicable for the excise good in question	Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with List of codes 10 of Annex II. The value of this data element must be greater than zero (0). The value of this data item must be greater than 0,5 and less than or equal to 100.	n..5,2
	<i>h</i>	Degree Plato	D	"R" if the Member State of dispatch and, or the Member State of destination tax beer on the basis of degree Plato	For beer, provide the Degree Plato if the Member State of dispatch and, or the Member State of destination tax beer on that basis. Vide List of codes 10 and 13 of Annex II. The value of this data element must be greater than zero (0).	n..5,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination.	an..350

	<i>j</i>	Fiscal Mark_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>k</i>	Fiscal Mark Used flag	D	"R" if fiscal marks are used	Provide "1" if the goods carry or contain fiscal marks or "0" if the goods do not carry or contain fiscal marks.	n1

	<i>l</i>	Designation of Origin	O		This box can be used to give certification: 1. in the case of certain wines, relating to the protected designation of origin or geographical indication (PDO or PGI) and the vintage year or the wine-grape variety, in accordance with Articles 24 and 31 of Commission Delegated Regulation (EU) 2018/273, Certification shall be given in the terms mentioned in box 9 of Part I of Annex VII of Delegated Regulation (EU) 2018/273. If the product is a PDO or PGI the terms are followed by the name of the PDO or PGI and its register number as provided for in Article 119(1)(b) of Regulation (EU) No 1308/2013 of the European Parliament and of the Council. 2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) and, or the maturation period or age of the product, in accordance with the relevant European Union legislation on spirit drinks (in particular Articles 10 and 13(6), Chapter III and Annex I of Regulation (EU) 2019/787) certification shall be given in the following terms: <i>"It is hereby certified that the product described is marketed and labelled in compliance with Regulation (EU) 2019/787"</i>. 3. For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Commission Implementing Regulation (EU) 2021/2266 shall be added when it is intended to claim a reduced excise duty rate in the Member State of destination. 4. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the producer in accordance with Articles 4, 5(1) and 5(2) of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.	an..350
	<i>m</i>	Designation of Origin_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2

	<i>n</i>	Size of Producer	O		For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Implementing Regulation (EU) 2021/2266 shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than zero (0).	n..15
	<i>o</i>	Density	C	"R" if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with List of codes 10 of Annex II. The value of this data element must be greater than zero (0).	n..5,2
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported. For the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Part II of Annex VII to Regulation (EU) No 1308/2013, the product description shall contain the optional particulars set out in Article 120 of the said Regulation, unless they are shown on the labelling or that it is planned to show them on the labelling. For any spirit drink, the commercial description shall include its legal name in accordance with Article 10 of Regulation (EU) 2019/787.	an..350
	<i>q</i>	Commercial Description_LNG	C	"R" if corresponding text field is used	Provide language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>r</i>	Brand Name of Products	D	"R" if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported need not be provided if it is given in the invoice or other commercial document referred to in box 9(b)	Provide the brand name of the goods, if applicable.	an..350
	<i>s</i>	Brand Name of Products_LNG	C	"R" if corresponding text field is used	Provide language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>t</i>	Maturation Period or Age of Products	O		For spirit drinks, the maturation period or age must correspond to that indicated in their description, presentation and labelling, as referred to in Article 13(6) of Regulation (EU) 2019/787.	an..350

	<i>u</i>	Maturation Period or Age of Products_LNG	C	"R" if corresponding text field is used	Provide language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
17.1		PACKAGE	R			99x
	<i>a</i>	Type of Packages Code	R		Provide the kind of package using one of the codes in List of codes 8 of Annex II.	an2
	<i>b</i>	Number of Packages	C	"R" if marked "Countable"	Provide the number of packages if the packages are countable in accordance with List of codes 8 of Annex II. In case the "Number of Packages" is set to "0", there shall exist at least one (1) PACKAGE with the same "Shipping Marks" and "Number of Packages" with value greater than "0".	n..15
	<i>c</i>	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Shipping Marks	C	— "R" if Number of Packages is 0 — "O" if otherwise		an..999
17.2		WINE PRODUCT	D	"R" for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013		
	<i>a</i>	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013, provide one of the following values: 1 = Wine without PDO/PGI, 2 = Varietal wine without PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.	n1
	<i>b</i>	Wine-Growing Zone Code	D	"R" for wine products in bulk (nominal volume of more than 60 litres)	Provide the wine-growing zone in which the product transported originates in accordance with Appendix 1 of Annex VII to Regulation (EU) No 1308/2013.	n..2
	<i>c</i>	Third Country of Origin	C	"R" if Category of Wine Product in box 17.2(a) is "4" (imported wine)	Provide a "Country Code" as referred in List of codes 3 of Annex II other than that of an EU Member State or a territory where Directive (EU) 2020/262 is applicable.	a2
	<i>d</i>	Other Information	O			an..350

	<i>e</i>	Other Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
17.2.1		WINE OPERATION Code	D	"R" for wine products in bulk (nominal volume of more than 60 litres)		99x
	<i>a</i>	Wine Operation Code	R		Provide one or several "Wine operation Code(s)" in accordance with the list in point 2.1.(e)(ii) of Part B of Annex V to Delegated Regulation (EU) 2018/273.	n..2
18		DOCUMENT Certificate	O			9x
	<i>a</i>	Short Description of Document	C	"R", unless data field 18(c) or 18(e) is used	Provide a description of any certificate that relates to the transported goods, such as certificates related to the Designation of Origin referred to in box 17(l).	an..350
	<i>b</i>	Short Description of Document_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>c</i>	Reference of Document	C	"R", unless data field 18(a) or 18(e) is used	Provide a reference to any certificate that relates to the transported goods.	an..350
	<i>d</i>	Reference of Document_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>e</i>	Document Type	C	"R", unless data field 18(a) or 18(c) is used	Provide the document type code presented in List of codes 15 of Annex II to Commission Implementing Regulation (EU) No 323/2016.	an..4
	<i>f</i>	Document Reference	C	"R" if Document Type in box 18(e) is used		an..35

Table 2
(Regulation 5(6))

Cancellation of the electronic administrative document (not applicable to e-SAD)

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	Date and Time of Validation of Cancellation	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft cancellation message	The addressed time is local time	DateTime
2		EXCISE GOODS MOVEMENT e-AD	R			
	a	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
3		CANCELLATION	R			
	a	Cancellation Reason	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, List of codes 9	n1
	b	Complementary Information	C	— "R" if Cancellation Reason is 0 — "O" if Cancellation Reason is 1, 2, 3 or 4 — (<i>Vide box 3(a)</i>)	Provide any additional information concerning the cancellation of the e-AD	an..350
	c	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, List of codes 1 to define the language used in this data group	a2

Table 3
(referred to in regulation 6(1) and 12(7) of this Part)

Messages concerning the change of destination

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	The addressed time is local time.	DateTime
2		e-AD/e-SAD Update	R			
	a	Sequence Number	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination.	n..2
	b	ARC	R		Provide the ARC of the e-AD/e-SAD of which the destination is changed.	an21
	c	Journey time	D	"R" when the journey time changes following the change of destination	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for "H" shall be less or equal to 24. Indication for "D" shall be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in List of codes 12 of Annex II.	an3

d	Changed Transport Arrangement	D	"R" when the person responsible for arranging the transport changes following the change of destination	Identify the person responsible for arranging the transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
e	Invoice Number	D	"R" when the invoice changes following the change of destination	Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document shall be given.	an..35
F	Invoice Date	O	The Member State of dispatch may decide to make this data "R" when the Invoice Number changes following the change of destination	The date of the document shown in box 2(e).	date

	<i>g</i>	Transport Mode Code	C	"R" when the Transport Mode changes following the change of destination "R" if Guarantor Type Code is given and is "No guarantee is provided according to Articles 17(2) and 17(5)(b) of Directive (EU) 2020/262" "O" if otherwise	Provide the mode of transport using the codes in List of codes 6 of Annex II. If Guarantor Type Code in box 7(a) (if given) or in the last e-AD (box 11(a) of Table 1) or in the last, if any, "Change of destination" message (box 7(b)) that indicated change of place of delivery is "No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262" the Transport Mode Code must be "Fixed transport installation" or "Sea Transport".	n..2
	<i>h</i>	Complementary Information	C	"R" if Transport Mode Code is given and is "Other"	Provide a textual description of the mode of transport.	an..350
	<i>i</i>	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3		CHANGED Destination	R			

	a	Destination Type Code	R	Provide the new destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive 2020/262), 2 = Registered consignee (point (ii) of Article 16(1)(a) of Directive 2020/262), 3 = Temporary registered consignee (point (ii) of Article 16(1)(a) and Article 18(3) of Directive 2020/262), 4 = Direct delivery (Article 16(4) of Directive 2020/262), 6 = Export (points (iii) and (v) of Article 16(1)(a) of Directive 2020/262), 9 = Destination – Certified Consignee (Article 33(1) of Directive 2020/262), 10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262), 11 = Destination – Return to the place of dispatch of the Consignor.	n..2
4		TRADER New Consignee	D	"R" when the consignee changes following the change of destination	

<i>a</i>	Trader Identification	C	— "R" for Destination Type Code 1, 2, 3 4, 9, 10 and 11 — "O" for Destination Type Code 6 <i>(Vide Destination Type Codes in box 3(a))</i>	For Destination Type Code: — 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehouse-keeper, registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.	an..16
<i>b</i>	Trader Name	R			an..182
<i>c</i>	Street Name	R			an..65
<i>d</i>	Street Number	O			an..11
<i>e</i>	Postcode	R			an..10
<i>f</i>	City	R			an..50
<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
<i>h</i>	EORI Number	C	— "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 <i>(Vide Destination Type Codes in box 3(a))</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17

5	TRADER Place of Delivery	C	— "R" for Destination Type Code 1, 4, 9 and 10 — "O" for Destination Type Code 2 and 3 (<i>Vide Destination Type Codes in box 3(a)</i>)	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — is "O" after successful validation of the draft change of destination, since the Member State of Dispatch can fill in this box with the address of the Registered Consignee defined in SEED, — does not apply for the draft change of destination.	
	<i>a</i> Trader Identification	C	— "R" for Destination Type Code 1, 9 and 10 — "O" for Destination Type Code 2 and 3 — (<i>Vide Destination Type Codes in box 3(a)</i>)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 9 and 10: provide the VAT identification number or any other identifier.	an..16
	<i>b</i> Trader Name	C	— "R" for Destination Type Code 1, 2, 3, 9 and 10 — "O" for Destination Type Code 4 — (<i>Vide Destination Type Codes in box 3(a)</i>)		an..182
	<i>c</i> Street Name	C	For box 5(c), 5(e) and 5(f):		an..65
	<i>d</i> Street Number	O	— "R" for Destination Type		an..11
	<i>e</i> Postcode	C	Code 2, 3, 4, 9 and 10		an..10
	<i>f</i> City	C	— "O" for Destination Type Code 1 — (<i>Vide Destination Type Codes in box 3(a)</i>)		an..50

	<i>g</i>	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
6		OFFICE Place of Delivery – Customs	C	"R" in case of export (Destination Type Code 6) <i>(Vide Destination Type Codes in box 3(a))</i>		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration shall be lodged in accordance with Article 221(2) of Commission Implementing Regulation (EU) 2015/2447 Vide List of codes 4 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	an8
7		MOVEMENT GUARANTEE	D	"O" for movements under duty suspension. This data group does not apply to movements of goods already released for consumption		

	<i>a</i>	Guarantor Type Code	R	Identify the person responsible for providing the guarantee using guarantor type code in List of codes 5 of Annex II. If Guarantor Type Code is "No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262", the Excise Product Code contained in the last e-AD (box 17(b) of Table 1) or in the last, if any, "Report of receipt/ Report of export" message (box 7(d) of Table 6) that indicated partial refusal must be an energy product.	n..4
7.1		TRADER Guarantorg	C	"R" if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 <i>(Vide Guarantor Type Code in List of codes 5 of Annex II)</i>	2X
	<i>a</i>	Trader Excise Number	O	The Member State of dispatch may decide to make this data "R" Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	<i>b</i>	VAT Number	O		an..14
	<i>c</i>	Trader Name	C	For 7c, d, f and g: "O" if Trader Excise Number is provided, otherwise "R"	an..182
	<i>d</i>	Street Name	C		an..65
	<i>e</i>	Street Number	O		an..11
	<i>f</i>	Postcode	C		an..10
	<i>g</i>	City	C		an..50

	<i>h</i>	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
8		TRADER New Transport Organiser	C	"R" to identify the person responsible for arranging the transport if the value in box 2(d) is "3" or "4"		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data "R"		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
9		TRADER New Transporter	O	The Member State of dispatch may decide to make this data "R" when the transporter changes following the change of destination	Identify the new person carrying out the transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
10		TRANSPORT DETAILS	D	"R" when the transport details have changed following the change of destination		99x

<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 2(g), vide List of codes 7 of Annex II.	n..2
<i>b</i>	Identity of Transport Units	C	"R" if the Transport Unit Code is other than 5 (Vide box 10(a))	Enter the registration number of the transport unit(s) when the Transport Unit Code is not 5.	an..35
<i>c</i>	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
<i>e</i>	Seal Information_LNG	C	"R" if corresponding text field is used	Provide language code, vide List of codes 1 of Annex II.	a2
<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
<i>g</i>	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2

Table 4
(Regulations 6(5), 6(8) and 9(2)(b))

Notification of change of destination/Notification of splitting

A	B	C	D	E	F	G
1		EXCISE NOTIFICATION	R			
	a	Notification Type	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the reason for the notification using one of the following values: 1 = Change of destination 2 = Splitting	n1
	b	Notification Date and Time	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	The addressed time is local time.	DateTime
	c	ARC	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the ARC of the e-AD or e-SAD (the latter only in case of change of destination) for which the notification is provided.	an21
	d	Sequence Number	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the Sequence Number of the e-AD or e-SAD (the latter only in case of change of destination). Set to 1 at initial validation of the e-AD or e-SAD (the latter only in case of change of destination) and then incremented by 1 upon each change of destination.	n..2
2		DOWNSTREAM ARC	C	"R" if the Notification Type is 2 in box 1(a) To be provided by the competent authorities of the Member State of dispatch		9x

	a	ARC	R	To be provided by the competent authorities of the Member State of dispatch		an21
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Table 5
(referred to in regulations 9(1) and 12(7) of this Part)

Splitting of consignment (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>e-AD Splitting</i>	R			
	a	Upstream ARC	R		Provide the ARC of the e-AD to be split. Vide List of codes 2 of Annex II.	an21
2		<i>MSA of Splitting</i>	R			
	a	Member State Code	R		Provide the Member State in the territory of which is carried out the splitting of the movement using the Member State code in List of codes 3 of Annex II.	a2
3		<i>e-AD Split Details</i>	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones.	9x
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor.	an..22

	<i>b</i>	Journey Time	D	"R" when the journey time changes following the splitting operation	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two (2) digit number (examples: H12, or D04). Indication for "H" should be less or equal to 24. Indication for "D" should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in List of codes 12 of Annex II.	an3
	<i>c</i>	Changed Transport Arrangement	D	"R" when the person responsible for arranging the transport changes following the splitting operation	Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
3.1		CHANGED Destination	R			

	<i>a</i>	Destination Type Code	R	Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive (EU) 2020/262), 2 = Registered consignee (point (ii) of Article 16(1), point (a), of Directive (EU) 2020/262), 3 = Temporary registered consignee (Article 16(1), point (a)(ii) and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), 6 = Export (Article 16(1), point (a)(iii) and (v), of Directive (EU) 2020/262), 8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262).	n..2
3.2		<i>TRADER New Consignee</i>	C	"O" if the Destination Type Code is other than 8 <i>(Vide Destination Type Codes in box 3.1(a))</i>	For Destination Type Code: 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group "R".

	<i>a</i>	Trader Identification	C	— "R" for Destination Type Code 1, 2, 3 and 4 — "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 8 <i>(Vide Destination Type Codes in box 3.1(a))</i>	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehouse-keeper or registered consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export.	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>h</i>	EORI Number	C	— "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4 and 8 <i>(Vide Destination Type Codes in box 3.1(a))</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
3.3		TRADER Place of Delivery	C	— "R" for Destination Type Code 1 and 4 — "O" for Destination Type Code 2 and 3 <i>(Vide Destination Type Codes in box 3.1(a))</i>		
	<i>a</i>	Trader Identification	C	— "R" for Destination Type Code 1 — "O" for Destination Type Code 2 and 3 <i>(Vide Destination Type Codes in box 3.1(a))</i>	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2 and 3: provide the VAT identification number or any other identifier.	an..16

	<i>b</i>	Trader Name	C	— "R" for Destination Type Code 1, 2 and 3 — "O" for Destination Type Code 4 <i>(Vide Destination Type Codes in box 3.1(a))</i>		an..182
	<i>c</i>	Street Name	C	For box 3.3(c),		an..65
	<i>d</i>	Street Number	O	3.3(e) and 3.3(f):		an..11
	<i>e</i>	Postcode	C	— "R" for Destination Type Code 2, 3 and 4		an..10
	<i>f</i>	City	C	— "O" for Destination Type Code 1 <i>(Vide Destination Type Codes in box 3.1(a))</i>		an..50
	<i>g</i>	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3.4		OFFICE Place of Delivery – Customs	C	"R" in case of export (Changed Destination Type Code 6) <i>(Vide Destination Type Codes in box 3.1(a))</i>		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Commission Delegated Regulation (EU) 2015/2446 Vide List of codes 4 of Annex II.	an8
3.5		TRADER New Transport Organiser	C	"R" to identify the person responsible for arranging the transport if the value in box 3(c) is "3" or "4"		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data "R"		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50

	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3.6		TRADER New Transporter	O	The Member State of dispatch may decide to make this data "R" when the transporter changes following the splitting operation	Identify the person carrying out the new transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3.7		TRANSPORT DETAILS	D	"R" when the transport details have changed following the splitting operation		99X
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). Vide List of codes 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	"R" if the Transport Unit Code is other than 5 (Vide box 3.7(a))	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2

	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, (e.g. identity of any subsequent transporter, information concerning subsequent transport units).	an..350
	<i>g</i>	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3.8		<i>E-AD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the product in the original split e-AD. The Body Record Unique Reference must be unique per "e-AD Split Details". The value of this data element shall be greater than zero (0).	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, vide List of codes 10 of Annex II.	an..4
	<i>c</i>	CN Code	R		Provide the CN code applicable at the date of submission of the splitting operation. The value of this data element must be greater than zero (0).	n8

	<i>d</i>	Quantity	R	Provide quantity (expressed in the unit of measurement associated with the product code – Vide Lists of codes 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which he is authorised to receive. For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero (0).	n..15,3
	<i>e</i>	Gross Mass	R	Provide the gross mass of the consignment (the excise goods with packaging). The value of this data element must be greater than zero (0). The Gross Mass must be equal to or higher than Net Mass.	n..16,6
	<i>f</i>	Net Mass	R	Provide the mass of the excise goods without packaging. The value of this data element must be greater than zero (0). The Gross Mass must be equal to or higher than Net Mass.	n..16,6

	i	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination.	an..350
	j	Fiscal Mark_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 in Annex II to define the language used in this data group.	a2
	k	Fiscal Mark Used Indicator	D	"R" if fiscal marks are used	Provide "1" if the goods contain or carry fiscal marks or "0" if the goods do not contain or carry fiscal marks.	n1
	o	Density	C	"R" if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with List of codes 10 in the table in Annex II. The value of this data element must be greater than zero (0).	n..5,2
	p	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported.	an..350
	q	Commercial Description_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	r	Brand Name of Products	D	"R" if the excise goods have a brand name	Provide the brand name of the goods, if applicable.	an..350
	s	Brand Name of Products_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
3.8.1		PACKAGE	R			99x
	a	Kind of Packages Code	R		Provide the kind of package, using one of the codes in List of codes 8 of Annex II.	an2

	<i>b</i>	Number of Packages	C	"R" if marked "Countable"	Provide the number of packages if the packages are countable in accordance with List of codes 8 of Annex II. In case the "Number of Packages" is set to "0", then there should exist at least one (1) PACKAGE with the same "Shipping Marks" and "Number of Packages" with value greater than "0".	n..15
	<i>c</i>	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Shipping Marks	C	— "R" if Number of Packages is 0 "O" if otherwise		an..999

Table 6
(Regulations 10(6) and 13(8))

Report of receipt/Report of export

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	Date and Time of Validation of Report of Receipt/Report of Export	C	To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export	The addressed time is local time.	DateTime
2		EXCISE GOODS MOVEMENT	R			
	a	ARC	R		Provide the ARC of the e-AD/e-SAD. Vide List of codes 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD/e-SAD. Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination	n..2
3		TRADER Consignee	C	"R", except where Message Type data element in the corresponding electronic administrative document is set to "2 – Submission for export with local clearance"		

a	Trader Identification	C	— "R" for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — "O" for Destination Type Code 6 — Does not apply for Destination Type Code 5 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>	For Destination Type Code: — 1, 2, 3, 4, 9 and 10 provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement	an..16
b	Trader Name	R			an..182
c	Street Name	R			an..65
d	Street Number	O			an..11
e	Postcode	R			an..10
f	City	R			an..50
g	NAD_LNG	R		Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
h	EORI Number	C	— "O" for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9 and 10 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17

4	TRADER Place of Delivery	C	— "R" for Destination Type Code 1 and 4 — "O" for Destination Type Code 2, 3, 5, 9 and 10 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>	Provide the actual place of delivery of the excise goods.	
a	Trader Identification	C	— "R" for Destination Type Code 1 — "O" for Destination Type Code 2, 3 and 5 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.	an..16
b	Trader Name	C	— "R" for Destination Type Code 1, 2, 3, 5, 9 and 10 — "O" for Destination Type Code 4 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>		an..182
c	Street Name	C	For box 4(c), 4(e) and 4(f):		an..65
d	Street Number	O	— "R" for Destination Type Code 2, 3, 4, 5, 9 and 10		an..11
e	Postcode	C	— "O" for Destination Type Code 1		an..10
f	City	C	— "O" for Destination Type Code 1 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>		an..50
g	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2
5	OFFICE of Destination	C	"R" for Destination Type Code 1, 2, 3, 4, 5, 9, 10 and 11 <i>(Vide Destination Type Codes in box 1(a) of Table 1)</i>		

	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. Vide List of codes 4 of Annex II.	an8
6		REPORT of Receipt/Export	R			
	a	Date of Arrival of the Excise Goods	R		The date when the movement ends in accordance with Articles 19(2) and 33(4) of Directive (EU) 2020/262.	Date
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory, 2 = Receipt accepted although unsatisfactory, 3 = Receipt refused, 4 = Receipt partially refused, 21 = Exit accepted and satisfactory, 22 = Exit accepted although unsatisfactory, 23 = Exit refused.	n..2
	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods.	an..350
	d	Complementary information_LNG	C	"R" if corresponding text field is used	Provide the language code presented in List of codes 1 of Annex II to define the language used in this data group.	a2

7	BODY REPORT of Receipt/ Export	C	"R" if the value of the Global Conclusion of Receipt is other than 1 and 21 <i>(Vide box 6(b))</i>		999X
a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD/e- SAD (box 17(a) of Table 1) related to the same excise product as in the associated e-AD/e- SAD for which one of the codes other than 1 and 21 is applicable. The value of this data element must be greater than zero (0).	n..3
b	Indicator of Shortage or Excess	D	"R" when a shortage or excess is detected for the body record concerned	Possible values are: S = Shortage, E = Excess.	a1
c	Observed Shortage or Excess	C	"R" if indicator in box 7(b) is indicated	Provide quantity (expressed in the unit of measurement associated with the product code – Vide Lists of codes 10 and 11) The value of this data element must be greater than zero (0)	n..15,3
d	Excise Product Code	R		Provide the applicable excise product code, vide List of codes 10 of Annex II.	an4

e	Refused Quantity	C	"R" if the Global Conclusion of Receipt code is 4 <i>(Vide box 6(b))</i>	Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code – vide Lists of codes 10 and 11 of Annex II). The value of this data element must be greater than zero (0)	n..15,3
7.1	UNSATISFACTORY REASON	D	"R" for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies <i>(Vide box 6(b))</i>		9X
a	Unsatisfactory Reason	R		Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Goods damaged, 4 = Broken seal, 5 = Reported by ECS, 7 = Quantity higher than the one on the temporary authorisation.	n1
b	Complementary Information	C	— "R" if Unsatisfactory Reason Code is 0 — "O" if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 <i>(Vide box 7.1(a))</i>	Provide any additional information concerning the receipt of the excise goods.	an..350
c	Complementary Information_LNG	C	"R" if corresponding text field is used	Provide the language code indicated in List of codes 1 of Annex II to define the language used in this data group.	a2.

Substituted by:
L.N. 50 of 2023.

ANNEX II
(referred to in regulation 3(2) of this Part)

List of codes

1. LANGUAGE CODES

Code	Description
bg	Bulgarian
bt	Bulgarian (Latin character)
hr	Croatian
cs	Czech
da	Danish
nl	Dutch
en	English
et	Estonian
fi	Finnish
fr	French
ga	Gaelic
gr	Greek (Latin character)
de	German
el	Greek
hu	Hungarian
it	Italian
lv	Latvian
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese
ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish
sv	Swedish

2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field Type	Example
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD/ e-SAD was initially submitted	Alphabetic 2	ES
3	Nationally assigned unique code	Alphanumeric 15 (digits and capital letters)	7R19YTE17UI C8J4
4	Type of movement	Alphanumeric 1	P
5	Control digit	Numeric 1	9

Field 1 is the last two (2) digits of the year of formal acceptance of movement.

Field 2 is the country code referred to in List of codes 3.

Field 3 is to be filled with a unique identifier for each EMCS movement. The way this field is used is under the responsibility of the Member States, but each EMCS movement must have a unique number

Field 4 gives an identifier for the type of the movement. The value is "P" for a movement of goods already released for consumption and any other value for a movement of goods under duty suspension

Field 5 gives the control digit for the entire ARC that will help detect an error when keying the ARC.

3. COUNTRY CODES

Must be identical to the codes established in the nomenclature of countries and territories for the European statistics on international trade in goods set out in Annex I to Commission Implementing Regulation (EU) 2020/1470, except:

— For Greece, where the letters EL instead of GR must be used.

4. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State followed by a six (6) digit alphanumeric national number, example IT0830AB.

5. GUARANTOR TYPE CODE

Code	Description
1	Consignor
2	Transporter
3	Owner of the excise product
4	Consignee
5	No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262
12	Joint guarantee of the consignor and of the transporter
13	Joint guarantee of the consignor and of the owner of the excise products
14	Joint guarantee of the consignor and of the consignee
23	Joint guarantee of the transporter and of the owner of the excise products
24	Joint guarantee of the transporter and of the consignee
34	Joint guarantee of the owner of the excise products and of the consignee
123	Joint guarantee of the consignor, of the transporter and of the owner of the excise products
124	Joint guarantee of the consignor, of the transporter and of the consignee
134	Joint guarantee of the consignor, of the owner of the excise products and of the consignee
234	Joint guarantee of the transporter, of the owner of the excise products and of the consignee
1234	Joint guarantee of the consignor, of the transporter, of the owner of the excise products and of the consignee

6. TRANSPORT MODE CODE

Code	Description
0	Other
1	Sea Transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport

7. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor
5	Fixed transport installation

8. PACKAGING CODES

Use the codes of Annex VI of Recommendation No 21, adopted by the United Nations Centre for Trade Facilitation and Electronic Business.

9. CANCELLATION REASON CODE

Code	Description
0	Other
1	Typing error
2	Commercial transaction interrupted
3	Duplicate e-AD
4	The movement has not begun at the date of dispatch

10. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Article 3 of Council Directive 2011/64/EU, and products treated as cigarettes in accordance with Article 2(2) of the said Directive	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Article 4 of Directive 2011/64/EU	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of Directive 2011/64/EU	N	N	N
T500	T	1	Smoking tobacco, as defined in Article 5(1) of Directive 2011/64/EU, other than fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of the said Directive, and products treated as smoking tobacco other than fine-cut tobacco for the rolling of cigarettes in accordance with Article 2(2) of the said Directive	N	N	N
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N
W200	W	3	Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Articles 8(2) and 12(2) of Directive 92/83/EEC	Y	N	N
I000	I	3	Intermediate products, as defined in Article 17 of Directive 92/83/EEC	Y	N	N
S200	S	3	Spirituous beverages, as defined in Article 20, first, second and third indent of Directive 92/83/EEC	Y	N	N

S300	S	3	Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208 , other than spirituous beverages (S200)	Y	N	N
S400	S	3	Partially denatured alcohol, falling under Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200)	Y	N	N
S500	S	3	Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208	Y	N	N
S600	S	3	Completely denatured alcohol, falling under Article 20 of Directive 92/83/EEC, being alcohol which has been denatured and fulfils the conditions to benefit from the exemption provided for in Article 27(1)(a) of the said Directive	Y	N	N
E200	E	2	Vegetable and animal oils – Products falling under CN codes 1507 to 1518 , if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC)	N	N	Y
E300	E	2	Mineral oils (energy products) – Products falling under CN codes 2707 10, 2707 20, 2707 30, and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC)	N	N	Y
E410	E	2	Leaded petrol falling under CN codes 2710 12 31, 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling under CN codes 2710 12 31, 2710 12 41, 2710 12 45 and 2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling under CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling under CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

E450	E	2	Kerosene, falling under CN codes 2710 19 21 and unmarked kerosene under with CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling under CN codes 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling under CN codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling under CN codes 2710 12 21, 2710 12 25, 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling under CN codes 2710 12 11, 2710 12 15, 2710 12 70, 2710 12 90, 2710 19 11, 2710 19 15, 2710 19 31, 2710 19 35, 2710 19 51 and 2710 19 55 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons falling under CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	N
E700	E	2	Cyclic hydrocarbons falling under CN codes 2902 20 , 2902 30 , 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE) falling under CN code 3826 00 10 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

E920	E	2	Products falling under CN codes 3824 99 86 , 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93 , 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products) and 3826 00 90 , if these are intended for use as heating fuel or motor fuel (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E930	E	2	Additives falling under CN codes 3811 11 , 3811 19 00 and 3811 90 00	N	N	N

Note referring to the table: The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1) and Commission Implementing Regulation (EU) 2017/1925 (OJ L 282, 31.10.2017, p. 1), as laid down in Directive 2003/96/EC and Commission Implementing Decision (EU) 2018/552 (OJ L 91, 9.4.2018, p. 27).

Legend of table columns:

EPC	Excise Product Code
CAT	Excise product category
UNIT	Unit of measurement (from list 11)
A:	Alcoholic strength must be given (Yes/No)
P:	Degree Plato may be given (Yes/No)
D:	Density at 15 °C must be given (Yes/No)

11. UNITS OF MEASUREMENT

Unit of measurement code	Description
1	Kg
2	Litre (temperature of 15 °C)
3	Litre (temperature of 20 °C)
4	1 000 units

12. MAXIMUM JOURNEY TIME PER TRANSPORT MODE CODE

Transport Mode Code	Maximum Journey Time
0	D45
1	D45
2	D35
3	D35
4	D20
5	D30
7	D15

8	D35
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Note 1: The value "0" refers to multimode transport (which involves unloading and reloading of cargo) and covers the cases of Group Consignments, Export, Split and Change of destination.

Note 2: In case of export, the journey time is the estimated duration of the journey up to the exit of customs territory of the Union.

Note 3: For movements of goods already released for consumption (e-SAD), an extra 30 days are added to the maximum journey time.

13. National Administration-Degree Plato

Country	Rate(s) Structure for Beer in °Plato
AT – Austria	Yes
BE – Belgium	Yes
BG – Bulgaria	Yes
CZ – Czechia	Yes
DE – Germany	Yes
EL – Greece	Yes
ES – Spain	Yes
IT – Italy	Yes
LU – Luxembourg	Yes
MT – Malta	Yes
NL – Netherlands	Yes
PL – Poland	Yes
PT – Portugal	Yes
RO – Romania	Yes

PART I

*Added by:
VII.2022.66.*

The additional codes to the [Taric Codes](#) for:

- (a) alcohol and alcoholic beverages as listed in the Second Schedule;
- (b) energy products as listed in the Fourth Schedule; and
- (c) goods listed in the Eighth Schedule,

shall be applicable as the additional codes for these above-mentioned products in their entirety as Part I of the Sixth Schedule to this Act.

Added by:
L.N. 50 of 2023.

PART J
Exemption Certificate

Serial No (optional, depending on national requirements)

1.	ELIGIBLE INSTITUTION/INDIVIDUAL
Designation/Name ...	
Street and No ...	
Postcode, City/place ...	
Host Member State ...	
Email address ...	
Delivery address (to be completed if different from above)	
Street and No ...	
Postcode, City/place ...	
Email address ...	

2.	COMPETENT AUTHORITY FOR ISSUING THE STAMP
Name ...	
Address ...	
Telephone number ...	
Email address ...	

3.	DECLARATION BY THE ELIGIBLE INSTITUTION OR INDIVIDUAL
The eligible institution or individual (<i>delete as appropriate</i>) hereby declares that:	
(a) The goods indicated in box 5 are intended:	
<i>(please tick the appropriate box)</i>	
☐ or the official use of	☐ for the personal use of
☐ a foreign diplomatic mission	☐ a member of a foreign consular representation
☐ a foreign consular representation	☐ a member of a foreign consular representation
☐ an international organisation	☐ a staff member of an international organisation
☐ an armed force of a State being a party to the North Atlantic Treaty (NATO force)	
☐ the armed forces of the United Kingdom stationed in Cyprus	
☐ the armed forces of a Member State taking part in a Union activity under the common security and defence policy	
☐ consumption under an agreement concluded with third countries or international organisations provided that such an agreement is allowed or authorised with regard to exemption from value added tax	
Designation of the eligible institution (<i>vide box 4</i>)	

(b) the goods described in box 5 comply with the conditions and limitations applicable to the exemption in the host Member State mentioned in box 1; and	
(c) that the information above is furnished in good faith. The eligible institution or individual hereby undertakes to pay to the Member State from which the goods were dispatched, the excise duty which would be due if these goods did not comply with the conditions of exemption, or if the goods were not used in the manner intended.	
.....	
Place, date	Name and status of signatory
	
	Signature

4. Stamp of the institution (in case of exemption for personal use)
Signature ...
Name ...
Status/position of signatory ...
Place, date ...
Stamp

5. DESCRIPTION OF THE DISPATCHED GOODS FOR WHICH THE EXEMPTION FROM EXCISE DUTY IS REQUESTED
(a) Information concerning the consignor (authorised warehousekeeper, registered consignor, supplier)
Name ...
Street and No ...
Postcode, City ...
Member State ...
Unique excise number (required) ...
Email address ...
(b) Information concerning the goods (add lines as needed)

Line number	Description of the goods or reference to the attached order form	Quantity	Unit of measurement	Unit value excluding excise duty	Total value excluding excise duty	Currency
Total amount						

6. CERTIFICATION BY THE COMPETENT AUTHORITY OF THE HOST MEMBER STATE The consignment of the goods described in box 5 satisfies: ☐ Totally ☐ Up to a quantity of ... (number) the conditions for exemption from excise duty. Signature ... Name ... Status/position of signatory ... Place, date ... Stamp (if applicable)

7. PERMISSION TO DISPENSE WITH THE STAMP (only in case of exemption for official use) By letter no (reference to file): ... Dated: <i>designation of eligible institution</i> has been authorised by: ... <i>Competent authority in the host Member State</i> to dispense with the stamp under box 6 Signature ... Name ... Status/position of signatory ... Place, date ... Stamp "

Added by:
IX.2025.60
Amended by:
III.2026.52.

Part K

Electronic Cigarettes and Refill Containers Regulations

- Title. 1. The title of these regulations is the Electronic Cigarettes and Refill Containers Regulations.
- Interpretation. 2. (1) In these regulations, unless the context otherwise requires:

"electronic cigarette" means a product that can be used for consumption of nicotine or non-nicotine-containing vapour via a mouth piece, or any component of that product, including cartridges, a tank and the device without cartridge or tank. Electronic cigarettes can be disposable or refillable by means of a refill container and a tank, or rechargeable with single use cartridges;

"refill container" means a receptacle that contains a nicotine or non-nicotine-containing liquid, which can be used to refill an electronic cigarette.

(2) The definitions contained in article 2 of this Act shall, unless the context otherwise requires and subject to the provisions of sub-regulation (1) hereof, apply to these regulations.

3. No electronic cigarette or refill container shall be imported for the purpose of sale, stored for the purpose of sale, prepared for sale, offered for sale or offered for free unless it is imported, stored, prepared for sale, offered for sale or offered for free by a registered merchant or an authorised tax warehouse keeper:

Electronic cigarette or refill containers added by the Act.

Provided that a person who shows that he purchased an electronic cigarette or refill container from a registered merchant, or an authorised tax warehouse keeper shall not be deemed to have violated this obligation.

4. No person shall manufacture or process electronic cigarettes or refill containers otherwise than in conformity with the provisions of article 9 of this Act.

Manufacturing and processing.

5. Excise duty on electronic cigarettes and refill containers is due when they are offered for home consumption and shall be paid by the authorised tax warehouse keeper at the latest by the fifteenth (15th) day of the following month.

Excise duty due.

6. (1) The authorised tax warehouse keeper of electronic cigarettes and refill containers shall submit to the Commissioner a statement showing, in respect of the production and importation of each product, during such accounting period as the Commissioner may allow or as may be prescribed:

Obligations of an authorised tax warehouse keeper.
Amended by:
III.2026.52.

(a) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes, held by him on the first day of such period at any authorised tax warehouse registered in his name;

(b) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable

electronic cigarettes as aforesaid acquired by him during each such period, stating from where acquired;

(c) the volume of manufactured electronic cigarette refill liquid, the number and volume of imported pre-filled refill containers and the number and volume of pre-filled disposable electronic cigarettes as aforesaid sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of; and

(d) the volume of each product manufactured by him during each such period.

(2) The said statement shall be given to the Commissioner in accordance with regulation 12 of Part A of the Sixth Schedule and shall be so compiled to specify the information required to be furnished, classified separately under the title of imported electronic cigarettes, refill containers and manufactured electronic cigarettes and refill containers.

(3) *Repealed by Act [III.2026.52](#).*

Record keeping.

7. The following records shall be kept by the authorised tax warehouse keeper of electronic cigarettes and refill containers in accordance with regulation 15 of Part A - Excisable Goods Regulations:

(a) all records relating to the information required to be submitted to the Commissioner according to the preceding regulation; and

(b) documents related to tax warehousing and Customs' releases, invoices, delivery orders and all other documents concerned with the importation, acquisition, sale, delivery, exportation or transfer of electronic cigarettes and refill containers.

Affixing of excise stamp.

8. (1) No electronic cigarette and refill container shall be placed on the market unless its packet, box, refill cartridges or container is sealed with an excise stamp in a way that in order for that packet, box, refill cartridges or container to be opened, the destruction of the excise stamp is ensured.

(2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed under the Act, on application by the authorised tax warehouse keeper or registered merchant.

(3) The excise stamp shall be affixed to the packet, box, refill cartridges or container by not later than five (5) working days from when it is purchased, except in the case of an excise stamp that should be affixed by an authorised tax warehouse keeper.

(4) (a) A registered merchant who fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that have not been affixed within the given time. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps not affixed in the time given, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(5) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse electronic cigarettes and refill containers on which a band or excise stamp was not affixed according to law, shall on conviction, be liable to a fine (*multa*) of one-hundred euro (€100) and the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that had to be affixed to the electronic cigarettes and refill containers, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

(6) (a) Excluding authorised persons, every person who has in his possession excise stamps shall be liable, on conviction, to a fine (*multa*) of two hundred and fifty euro (€250) and the Court shall order the confiscation of those excise stamps. In addition, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place, according to law, as applicable.

(b) In the case of an irregularity mentioned in paragraph (a), the Commissioner, while he confiscates the excise stamps that remained unaffixed, may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two-hundred and fifty euro (€250). In addition to this, the forfeiture of the electronic cigarettes and refill containers themselves shall also take place according to law, as applicable.

Holding of
electronic
cigarettes and refill
containers.

9. Any quantity of electronic cigarettes and refill containers found in the possession of any person in contravention of the provisions of regulation 8, shall be withheld and the provisions of article 17 *et seq* shall apply, and this without prejudice to any other punishment provided for under the Act or any other law.

Added by:
L.N. 195 of 2025.
Amended by:
III.2026.52.

PART L Smokeless Tobacco Products Regulations

Title.

1. The title of these regulations is the Smokeless Tobacco Products Regulations.

Interpretation.

2. In these regulations, unless the context otherwise requires:

Cap. 382.

"Act" means the Excise Duty Act;

"Directive 2014/40/EU" means Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC Text;

"packet" includes any wrapper, carton, box, tin, pouch, or other container immediately enclosing smokeless tobacco products;

S.L. 315.10.

"smokeless tobacco product" means a tobacco product not involving a combustion process, includes heated tobacco products as defined in regulation 2 of Manufacture, Presentation and Sale of Tobacco and Related Products Regulations and herbal products not involving a combustion process but excludes chewing tobacco, nasal tobacco or tobacco for oral use;

"Track and Trace system" refers to the system established in accordance with Directive 2014/40/EU for the traceability of tobacco products, including unique identifiers, security features, and data reporting mechanisms.

Scope.

3. These regulations shall apply to smokeless tobacco products specified as excisable goods according to the Act.

General
compliance.

4. A person shall not manufacture, process or prepare for sale any smokeless tobacco products except in conformity with the

provisions of article 9 of the Act.

5. (1) Smokeless tobacco products shall not be placed on the market unless their packet, box or container is sealed with an excise stamp in such a manner that the excise stamp is inevitably destroyed when the packet, box or container is opened.

Affixing of excise stamp.

(2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed in accordance with the Act on application by the authorised tax warehouse keeper or registered merchants.

(3) The excise stamp shall be affixed to the packet, box or container by not later than five (5) working days from when it is purchased, except in the case of an excise stamp that shall be affixed by an authorised tax warehouse keeper.

(4) (a) A registered merchant who fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction be liable to a fine (*multa*) of one-hundred euro (€100) and additionally the Court shall also order the forfeiture of the excise stamps that have not been affixed within the prescribed period. In addition to this, the forfeiture of smokeless tobacco products themselves shall also take place according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps not affixed within the prescribed period may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the smokeless tobacco products themselves shall also take place according to law, as applicable.

(5) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse smokeless tobacco products on which a band or excise stamp was not affixed according to law, shall on conviction be liable, to a fine (*multa*) of one-hundred euro (€100) and additionally the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the smokeless tobacco products themselves shall also take place according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps that had to be affixed to the smokeless tobacco products may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one-hundred euro (€100). In addition to this, the forfeiture of the smokeless tobacco products themselves shall also take place according to law, as applicable.

(6) (a) Except for authorised persons, every person who has in his possession excise stamps shall be liable on conviction, to a fine (*multa*) of two hundred and fifty euro (€250) and additionally the Court shall order the confiscation of the excise stamps that had to be affixed. In addition, the forfeiture of smokeless tobacco products themselves shall also take place according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps that had to be affixed may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two-hundred and fifty euro (€250). In addition to this, the forfeiture of the smokeless tobacco products themselves shall also take place according to law, as applicable.

Retention of
smokeless tobacco
products.

6. (a) Any quantity of smokeless tobacco products found in the possession of any person in breach of the provisions of regulation 5, shall be retained and the provisions of articles 27 to 29 of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed period according to law, as applicable, and which is in the possession of any person in breach of the provisions of regulation 5, shall be retained and the provisions of articles 27 to 29 of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

Track and Trace
system
compliance.

7. (1) Every manufacturer, importer, wholesaler, distributor and first retail outlet of smokeless tobacco products shall apply to be registered or authorised in the Track and Trace system and any other ancillary and, or additional and, or updated system, as may be established by the European Union from time to time and shall conform accordingly with all the rules and practices of such system.

(2) Every manufacturer and importer of smokeless tobacco products shall:

(a) be a tax warehouse keeper authorised to operate from an authorised tax warehouse or a registered merchant; and

(b) be duly registered in the Track and Trace system;
and

(c) conform with all the rules and practices of the said Track and Trace System and any other ancillary and, or additional and, or updated system as may be established from time to time.

(3) The absence of registration or authorisation in accordance with sub-regulation (2) shall be deemed to be a breach of these

regulations.

(4) Importers, wholesalers and distributors involved in the smokeless tobacco products distribution network shall carry out scanning procedures on any goods provided for in regulation 14(5) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations. Any smokeless tobacco products found to be in breach of these regulations shall be removed from retail distribution. S.L. 315.10.

(5) Any smokeless tobacco products found in retail outlets which are not compliant with the Track and Trace system procedures shall be retained and the provisions of article 27 of the principal Act shall apply.

(6) Any person who fails to scan smokeless tobacco products in accordance with the Track and Trace System procedures in accordance with these regulations, shall be liable on conviction, to a fine (*multa*) of ten euro (€10) for every unique identifier, which punishment shall in no case be less than one hundred euro (€100). In addition to the punishment imposed, the Court shall order the forfeiture of the tobacco products:

Provided that for the purposes of this sub-regulation the words "any person" shall exclude operators and, or licence holders of a retail outlet.

(7) In the case of a breach committed by any person of this regulations, the Commissioner may, if the offender admits, refrain from instituting proceedings in accordance with this Act, release the goods and, in cases of smokeless tobacco products which, although in breach of the procedure regulating the supply chain, are nevertheless in conformity with regulation 14(2) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations, impose a penalty of three euro and fifty cents (€3.50) for every unique identifier, which penalty shall in no case be less than thirty-five euro (€35): S.L. 315.10.

Provided that the release of goods shall be subject to the recording of goods in terms of these regulations and in terms of regulation 14(5) of the Manufacture, Presentation and Sale of Tobacco and Related Products Regulations: S.L. 315.10.

Provided further that if the provisions of this sub-regulation are applied, there shall be no suspension of the licence:

Provided further that for the purposes of this sub-regulation the words "any person" shall exclude operators and, or the licence holders of a retail outlet:

Provided further that herbal smokeless tobacco products as defined in regulation 2, shall be exempt from the Track and Trace system requirements established in article 15 of the Directive 2014/40/

EU.

Excise duty
payment.
Substituted by:
III.2026.52.

8. Excise duty on smokeless tobacco products shall be payable upon release for consumption by the authorised tax warehouse keeper as provided in regulation 16(2) of Part A.

Record keeping.
Amended by:
III.2026.52.

9. (1) The authorised tax warehouse keeper of smokeless tobacco products shall submit to the Commissioner a statement, in respect of the production of each product, during such accounting period as the Commissioner may prescribe in accordance with regulation 16(1) of Part A of the Sixth Schedule.

(2) Such statement shall be provided to the Commissioner by not later than the fifteenth (15th) day of the month immediately following the end of each accounting period referred to in sub-regulation (1) and shall include the information required in accordance with these regulations.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction, to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

Retail restrictions.

10. A person shall not acquire, possess, or sell smokeless tobacco products without compliant excise stamps or Track and Trace unique identifiers.

Exemption of
excise duty on
smokeless tobacco
products.
Added by:
III.2026.52.

11. The exemption of excise duty on smokeless tobacco products acquired by a private individual for his personal use and transported from a Member State to Malta by the said private individual, shall only apply to a maximum quantity of eight hundred (800) sticks of smokeless tobacco products.

Added by:
L.N. 38 of 2026.

PART M Nicotine Pouches Regulations

Title.

1. The title of these regulations is the Smokeless Tobacco Products Regulations.

Interpretation.

2. In these regulations, unless the context otherwise requires:

Cap. 382.

"Act" means the [Excise Duty Act](#);

"nicotine pouch" means nicotine containing products intended for the intake of nicotine into the human body, by oral application, excluding for inhalation, and products intended to assist tobacco use cessation, classified under HS Code 2404.91.9000;

"packet" includes any wrapper, carton, box, tin, pouch or other container immediately enclosing nicotine pouches products.

3. These regulations shall apply to nicotine pouches products specified as excisable goods according to the Act. Scope.

4. A person shall not manufacture, process or prepare for sale any nicotine pouches products except in conformity with the provisions of article 9 of the Act. General compliance.

5. (1) Nicotine pouches products shall not be placed on the market unless their packet, box or container is sealed with an excise stamp in such a manner that the excise stamp is inevitably destroyed when the packet, box or container is opened. Affixing of excise stamp.

(2) Such excise stamps shall be issued by the Commissioner against payment, as may be prescribed in accordance with the Act on application by the authorised tax warehouse keeper or registered merchants.

(3) The excise stamp shall be affixed to the packet, box or container by not later than five (5) working days from when it is purchased, except in the case of an excise stamp that shall be affixed by an authorised tax warehouse keeper.

(4) (a) A registered merchant who fails to affix an excise stamp within five (5) working days from when it is purchased, except for an authorised tax warehouse keeper, shall on conviction, be liable to a fine (*multa*) of one hundred euro (€100) and additionally the Court shall also order the forfeiture of the excise stamps that have not been affixed within the prescribed period. In addition to this, the forfeiture of nicotine pouches products themselves shall also take place according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps not affixed within the prescribed time may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one hundred euro (€100). In addition to this, the forfeiture of the nicotine pouches products themselves shall also take place according to law, as applicable.

(5) (a) Every authorised tax warehouse keeper who takes out of the authorised tax warehouse nicotine pouches products on which a band or excise stamp was not affixed according to law, shall on conviction be liable to a fine (*multa*) of one hundred euro (€100) and additionally the Court shall also order the forfeiture of the excise stamps that had to be affixed to those goods. In addition to this, the forfeiture of the nicotine pouches products themselves shall also take place according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps that had to be affixed to the nicotine pouches products may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to one hundred euro (€100). In addition to this, the forfeiture of the nicotine pouches products themselves shall also take place according to law, as applicable.

(6) (a) Except for authorised persons, every person who has in his possession excise stamps shall be liable, on conviction, to a fine (*multa*) of two hundred and fifty euro (€250) and additionally the Court shall also order the confiscation of such excise stamps that had to be affixed. In addition, the forfeiture of nicotine pouches products themselves shall also take place, according to law, as applicable.

(b) In the case of a breach mentioned in paragraph (a), the Commissioner while confiscating the excise stamps that had to be affixed may, if the offender admits, refrain from instituting proceedings in terms of this Act and impose a penalty equivalent to two hundred and fifty euro (€250). In addition to this, the forfeiture of the nicotine pouches products themselves shall also take place according to law, as applicable.

Retention of
nicotine pouches
products.

6. (a) Any quantity of nicotine pouches products found in the possession of any person in breach of the provisions of regulation 5 shall be retained and the provisions of articles 27 to 29 of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

(b) Any excise stamp which was not affixed within the prescribed period according to law as applicable, and which are in the possession of any person in breach of the provisions of regulation 5, shall be withheld and the provisions of articles 27 to 29 of the Act shall apply and this without prejudice to any other penalty provided for under the Act or any other law.

Excise duty
payment.

7. Excise duty on nicotine pouches products shall be payable upon release for consumption by the authorised tax warehouse keeper by the fifteenth day according to the rates of Schedule Five K following the submission to the Commissioner of the statement referred to in regulation 8.

Record keeping.

8. (1) The authorised tax warehouse keeper of nicotine pouches products shall submit to the Commissioner a statement, in respect of the production of each product, during such accounting period of one (1) calendar month indicating the following:

(a) the weight of nicotine pouches, held by him on the first day of such period at any authorised tax warehouse registered in his name;

(b) the weight of any nicotine pouches products acquired by him during each such period, stating from where they were acquired;

(c) the weight of any nicotine pouches products sold or otherwise disposed of during such period and to whom they were sold or in whose favour they were disposed of;

(d) the weight of each nicotine pouches product manufactured by him during each such period; and

(e) the weight of offcuts resulting from the manufacture of each nicotine pouches product during each such period at any authorised tax warehouse registered in his name.

(2) The said statement shall be provided to the Commissioner by not later than fifteen (15) days immediately following the end of each accounting period referred to in sub-regulation (1) and shall include the information required in accordance with these regulations.

(3) Any person who fails to comply with the provisions of this regulation shall be guilty of an offence and shall be liable on conviction, to a fine (*multa*) not exceeding twenty-five thousand euro (€25,000).

9. A person shall not acquire, possess or sell nicotine pouches products without compliant excise stamps. Retail restrictions.

SEVENTH SCHEDULE

(Article 16 and Article 16A)

- Alcohol and alcoholic beverages regulated by the Second Schedule to this Act;
- Manufactured tobacco regulated by the Third Schedule to this Act; and
- Energy products regulated by the Fourth Schedule to this Act.
- Smokeless tobacco products regulated by Schedule Five J.

Added by:
L.N.270 of 2017.
Amended by:
VII.2018.81.
III.2026.53.

EIGHTH SCHEDULE

(Article 16A)

- All cements regulated by Schedule Five A to this Act;
- Pneumatic Tyres regulated by Schedule Five B to this Act;

Added by:
L.N.270 of 2017.
Amended by:
VII.2018.82;
III.2026.54.

- Waters regulated by Schedule Five C to this Act;
- Chewing gum regulated by Schedule Five D to this Act;
- Non-alcoholic beverages regulated by Schedule Five E to this Act;
- Plastic sacks and bags regulated by Schedule Five F to this Act;
- Toiletries and washing preparations regulated by Schedule Five G to this Act; and
- Construction components and other fixtures regulated by Schedule Five H to this Act.
- Electronic cigarettes and refill containers as regulated by Schedule Five I.

*Added by:
XVIII.2021.56.*

NINTH SCHEDULE
(Article 16)

The amendments that may be made in the declaration, as provided in paragraph (iii) of the proviso to paragraph (i) of sub-article (1) of article 16 and in paragraph (iii) of the proviso to sub-article (7) of article 16, 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.
