

SUBSIDIARY LEGISLATION 382.02

**EXCISE DUTY (GOODS IMPORTED BY
PERSONS TRAVELLING FROM THIRD
COUNTRIES) REGULATIONS**

17th March, 2009

*LEGAL NOTICE 72 of 2009, XVI of 2017, Acts VIII of 2020, VII of 2022
and III of 2026.*

1. The title of these regulations is the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations.

Title.

2. In these regulations, unless the context otherwise requires -

Interpretation.
Amended by:
VII.2022.76;
III.2026.82.

"the Act" means the Excise Duty Act;

Cap. 382.

"air travellers" and "sea travellers" mean any person travelling by air or sea other than private pleasure flying or private pleasure sea navigation;

"alcoholic beverages" means such beverages as are mentioned in the Second Schedule to the Act;

"Comptroller", "duty" and "excise duty" have the same meaning assigned to them under the Act;

"Member State" means a Member State of the European Union;

"private pleasure-flying" and "private pleasure-sea navigation" means the use of an aircraft or a sea-going vessel by its owner or the natural or legal person who enjoys its use either through hire or through any other means, for purposes other than commercial and, in particular, other than for the carriage of passengers or goods or for the supply of services for a consideration or for Government purposes;

"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, herbal products not involving a combustion process but excluding chewing tobacco, nasal tobacco or tobacco for oral use;

S.L. 315.10.

"territory where the Community provisions on excise duty do not apply" means any of the following territories of Member States:

- (a) in the case of the Federal Republic of Germany, the Island of Heligoland and the territory of Busingen,
- (b) in the case of the Italian Republic, Livigno;
- (c) in the case of the Kingdom of Spain, Ceuta and Melilla and the Canary Islands;
- (d) in the case of the French Republic, the overseas departments of the same French Republic:

Provided that the Isle of Man shall not be regarded as a territory where the Community provisions on excise duty do not

apply;

"third country" means any country which is not a Member State of the European Union:

Provided that the Principality of Monaco and the Republic of San Marino shall not be regarded as a third country for the purposes of these regulations;

"tobacco products" means such products as are mentioned in the Third Schedule to the Act;

"traveller" means any person travelling from a third country or from a territory where the Community provisions on excise duty do not apply.

Alcoholic
beverages and
tobacco products
not subject to
payment of excise
duty.

3. Notwithstanding the provisions of article 4(1) of the Act, alcoholic beverages and tobacco products in the personal luggage of persons travelling from a third country or from a territory where the Community provisions on excise duty do not apply shall not be subject to the payment of excise duties on importation into Malta if the Comptroller is satisfied that the imports are of a non-commercial character.

Transit through
territory of a third
country.

4. Where a journey involves transit through the territory of a third country, or begins in a territory as referred to in regulation 3, these regulations shall apply if the traveller is unable to establish that the goods transported in his luggage have been acquired subject to the general conditions governing taxation on the domestic market of a Member State and do not qualify for any refund of excise duty under the Act.

Personal luggage.

5. (1) For the purposes of the application of the exemptions, personal luggage shall be regarded as the whole of the luggage which a traveller is able to present to the customs authorities upon arrival, as well as luggage which he presents later to the same authorities, subject to proof that such luggage was registered as accompanied luggage, at the time of his departure, with the company which has been responsible for conveying him.

(2) Fuel other than that referred to in regulation 10 shall not be regarded as personal luggage.

Non-commercial
imports.

6. For the purposes of the application of the exemptions, imports shall be regarded as being of a non-commercial character if the Comptroller is satisfied that:

- (a) such imports take place occasionally;
- (b) such imports consist exclusively of goods for the personal or family use of the travellers, or of goods intended as presents; and
- (c) the nature or quantity of the goods is not such as to indicate that they are being imported for commercial reasons.

6A. (1) The importation of goods, other than the goods mentioned in regulations 7, 8 and 10, the total value of which does not exceed four hundred and thirty euro (€430) per person, shall be exempt from excise duty:

Exemption from excise duty.
Added by:
VIII.2020.81.
Amended by:
VII.2022.76.

Provided that in the case of importation of goods, except for the products mentioned in regulations 7, 8 and 10, made by air craft crew, the total value of the goods which is exempt from excise duty shall not exceed fifty euro (€50) for every crew member:

Provided further that in the case of importation of goods, except for the products mentioned in regulations 7, 8 and 10, made by sea craft crew, the total value of the goods which is exempt from excise duty shall not exceed one hundred euro (€100) for every crew member.

(2) For the purposes of applying the monetary thresholds, the value of an individual item of goods shall not be split up.

(3) The value of the personal luggage of a traveller, which is imported temporarily or is re-imported following its temporary export, and the value of medicinal products required to meet the personal needs of a traveller shall not be taken into consideration for the purposes of applying the exemptions referred to in sub-regulation (1).

6B. The importation of up to a maximum of twenty millilitres (20ml) of electronic cigarettes and refill containers shall be exempt from excise duty, including when the importation is made by seacraft and aircraft crew.

Exemption of electronic cigarettes and refill containers.
Added by:
III.2026.82.

6C. The importation of up to a maximum of two hundred (200) sticks of smokeless tobacco products shall be exempt from excise duty, including when the importation is made by seacraft crew:

Exemption of smokeless tobacco products.
Added by:
III.2026.82.

Provided that in the case of the importation of the said smokeless tobacco products made by aircraft crew, only forty (40) sticks of smokeless tobacco products shall be exempt from excise duty.

7. (1) Importations of the following types of tobacco products, within the following quantitative limits, shall be exempt from excise duty, including when they are made by sea craft crew:

Exemption on tobacco product imports.
Amended by:
VII.2022.76.

- (a) 200 cigarettes;
- (b) 100 cigarillos;
- (c) 50 cigars;
- (d) 250 g smoking tobacco:

Provided that -

- (a) each amount specified in paragraphs (a) to (d) shall represent, for the purposes of sub-regulation (2), 100% of the total allowance for tobacco products; and
- (b) for the purposes of this regulation, the term "cigarillos" covers all cigars of a maximum weight of 3 grams each:

Provided further that the exemption on the

mentioned tobacco products when the importation is made by sea craft crew shall only be given if the crew member is signed off:

Provided further that in the case of the importation of the mentioned tobacco products made by air craft crew, within the following quantitative limits, shall be exempt from excise duty, where every amount specified in paragraphs (a) till (d) represents, for the purposes of sub-regulation (2), hundred per cent (100%) of the total concession for tobacco products:

- (a) forty (40) cigarettes;
- (b) twenty (20) cigarillos;
- (c) ten (10) cigars;
- (d) fifty (50) grams smoking tobacco.

(2) In the case of any one traveller, the exemption may be applied to any combination of tobacco products, provided that the aggregate of the percentages used up from the individual allowances does not exceed 100%.

Exemption on
alcoholic beverage
imports.

Amended by:
XVI. 2017.82;
VII.2022.76.

8. (1) Alcoholic beverages other than beer shall be exempted from excise duties subject to the following quantitative limits:

- (a) a total of 1 litre of alcohol and alcoholic beverages of an alcoholic strength exceeding twenty-two per cent (22%) vol., or undenatured ethyl alcohol of eighty per cent (80%) vol. and over; and
- (b) a total of 2 litres of alcohol and alcoholic beverages of an alcoholic strength not exceeding 22% vol:

Provided that each of the amounts specified in paragraphs (a) and (b) represent, for the purposes of sub-regulation (2), 100% of the total allowance for alcohol and alcoholic beverages.

(2) In the case of any one traveller, the exemption may be applied to any combination of the types of alcohol and alcoholic beverage referred to in sub-regulation (1), provided that the aggregate of the percentages used up from the individual allowances does not exceed 100%.

(3) Excise duty shall not be charged on a total of 16 litres of beer.

(4) Excise duty shall not be due on the total of 4 litres still wine.

(5) (a) Notwithstanding the provisions of sub-regulations (1), (2), (3) and (4), the importation of alcoholic beverages, within the quantitative limits of sub-paragraphs (i) and (ii), by air craft or sea craft crew is exempt from excise duty:

- (i) total of zero point three, five (0.35) litres of alcohol or alcoholic beverages of alcoholic strength that exceeds twenty-two per cent (22%) vol., or alcohol that is made of undenatured

ethyl alcohol of eighty per cent (80%) vol. or more;

- (ii) total of zero point five (0.5) litres of alcohol or alcoholic beverages of alcoholic strength that does not exceed twenty-two per cent (22%) vol.:

Provided that each of the amounts indicated in sub-paragraphs (i) and (ii) represent, for the purpose of paragraph (b), hundred per cent (100%) of the total concession for alcohol and alcoholic beverages.

(b) In the case of one (1) crew member, the exemption may be applied for any mixture of types of alcohol and alcoholic beverages mentioned in sub-paragraphs (i) and (ii), provided that the percentages used together from the individual concessions do not exceed the hundred per cent (100%).

(c) Excise duty shall not be due on a total of zero point seven, five (0.75) litres of still wine imported by air craft or sea craft crew.

(d) Excise duty shall not be due on a total of four (4) litres of beer imported by air craft or sea craft crew.

9. Exemptions under regulations 7 or 8 shall not apply in the case of travellers aged less than 17 years of age.

Travellers under 17 years.

10. With regard to any one means of motor transport, the fuel contained in the standard tank and a quantity of fuel not exceeding 10 litres contained in a portable container, shall be exempt from excise duties.

Exemption on fuel used for motor transport.

11. Goods imported by a traveller shall be exempt from excise duties when the amount of excise duty to be levied is equal to, or less than ten euro (€10):

Excise duty amounting to less than ten euro (€10).
Substituted by:
III.2026.82.

Provided that the goods referred to in this regulation which are subject to the specified levels shall be excluded from the provisions of this regulation.

12. The value of goods referred to in regulations 7, 8 or 10 shall not be taken into consideration for the purposes of applying the exemption from excise duty provided for in regulation 6A.

Application of the exemption from excise duty.
Added by:
VIII.2020.82.