

L.N. 72 of 2009

**EXCISE DUTY ACT
(CAP. 382)**

**Excise Duty (Goods Imported by Persons Travelling from
Third Countries) Regulations, 2009**

IN exercise of the powers conferred by article 13 of the Excise Duty Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

1. The title of these regulations is the Excise Duty (Goods Imported by Persons Travelling from Third Countries) Regulations, 2009. Citation.

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

“the Act” means the Excise Duty Act;

“air travellers” and “sea travellers” mean any passengers 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;

“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, Campione d'Italia and the Italian waters of Lake Lugano;

(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.

5. (1) For the purposes of the application of the exemptions, Personal luggage. 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 article 10 shall not be regarded as personal luggage.

6. For the purposes of the application of the exemptions, Non-commercial imports. 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.

7. (1) Imports of the following types of tobacco products shall Exemption on tobacco product imports. be exempt from excise duties, subject to the following quantitative limits:

(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) hereof, 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.

(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.

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 22 % vol, or undenatured ethyl alcohol of 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) hereof, 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) hereof, 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.

Travellers under 17 years.

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

Exemption on fuel used for motor transport.

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.

Duty amounting to less than 10 euro.

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

