

L.N. 361 of 2007

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

Excise Duty (Goods for Own Use) Regulations, 2007

IN exercise of the powers conferred by article 13 of the Excise Duty Act, 1995, and in accordance with Article 8 of EU Council Directive 92/12/EEC, the Prime Minister and Minister of Finance has made the following regulations:–

Citation.

1. The title of these regulations is the Excise Duty (Goods for Own Use) Regulations 2007.

Interpretation.

2. In these regulations:

“the Act” means the Excise Duty Act;

“Member State” means a Member State of the European Union;

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

“tobacco products” means such products as are mentioned in the Third Schedule to the Act.

Certain excise products for personal use, not subject to payment of excise duty.

3. Notwithstanding the provisions of article 4(1) of the Act, alcoholic beverages and tobacco products acquired by individuals in another Member State for their own use and personally transported by them to Malta shall not be subject to the payment of excise duties on importation into Malta if:

(a) that excise duty has already been paid in the other Member State, and

(b) it has not been refunded and is not eligible for a refund in any Member State, and

(c) the alcoholic beverages and tobacco products are not held for commercial purposes in Malta.