

L.N. 157 of 2026

**CUSTOMS ORDINANCE
(CAP. 37)**

Customs (Amendment) Regulations, 2026

IN EXERCISE of the powers conferred by article 80 of the Customs Ordinance, the Minister responsible for customs has made the following regulations:-

1. (1) The title of these regulations is the Customs (Amendment) Regulations, 2026 and these regulations shall be read and construed as one with the Customs Regulations, hereinafter referred to as the "principal regulations".

Citation and scope.

S.L. 37.05.

(2) The scope of these regulations is to regulate the movement of motor vehicles that are not in free circulation in the Union.

2. Immediately after regulation 2 of the principal regulations there shall be added the following new regulation:

Adds a new regulation to the principal regulations.

"Onward movement of motor vehicles that are not in free circulation in the Union from the quay to the premises of the importer.

2A. (1) Notwithstanding any other provision of these regulations, where a motor vehicle which is not in free circulation in the Union arrives at an approved landing place, the Commissioner may authorise the onward movement of motor vehicles from the quay to the premises of the importer in Malta, pending the submission of the customs declaration required for its release for free circulation.

(2) An authorisation under sub-regulation (1) shall be granted only where the motor vehicle is submitted to Customs upon arrival, and the person responsible submits, by electronic means or, where so permitted by the Commissioner, by paper-based means, a simplified declaration or notice containing such details as the Commissioner may require for the purposes of identification and supervision of the vehicle.

(3) The onward movement of motor vehicles from the quay to the premises of the importer shall be subject to the condition that the person responsible submits the required customs declaration for release into free circulation within a period of ten (10) working days from the date of arrival of the motor vehicle in Malta.

(4) An authorisation granted under this regulation shall be subject to such conditions as the Commissioner may deem necessary for the proper supervision of the motor vehicle, including but not limited to:

(a) the transfer, sale or disposal of the motor vehicle prior to completion of customs formalities; and

(b) the obligation to keep the motor vehicle available for inspection upon request by the Customs authorities.

(5) Where the customs declaration is not submitted within the period specified in sub-regulation (3), or where any condition imposed under this regulation is breached, the Commissioner may take such measures as are provided for by law, including the detention of the motor vehicle.

(6) The Commissioner may refuse or revoke an authorisation under this regulation where customs alerts so indicate, and may require that the motor vehicle remains under customs control at a place indicated by Customs until completion of the Customs formalities."
