TAX & CUSTOMS ADMINISTRATION
MALTA

New €3 Duty on Imports of Non-EU Goods in Consignments valued at €150 or less

Disclaimer: The purpose of this document is to provide a simplified overview of the salient provisions of EU Customs law and is not to be construed as legally binding, and shall in no way prejudice the power of the Commissioner for Tax and Customs in terms of any of the Revenue Acts as defined in Chapter 517, Laws of Malta.

Until 30 June 2026, goods purchased online from outside the European Union ('EU') and valued at €150 or less (excluding transport and insurance costs if separately indicated[1]) were subject to exemption from customs duties, although VAT has applied from the first euro.

The rapid growth of e-commerce throughout the EU has led to a significant increase in the number of small parcels entering the EU, widespread undervaluation, and unfair competition between EU sellers and non-EU sellers.

To address these issues, the EU has decided to abolish the €150 customs duty exemption, meaning that all goods imported into the EU will become subject to customs duties, regardless of their value.

From **1 July 2026**, a simplified flat-rate customs duty of €3 per item within a consignment will apply to goods purchased online from non-EU countries. As a result, low-value online purchases of goods from outside the EU may become more expensive, and the process for returning goods may also be affected.

The simplified flat-rate of €3 will apply per **item**. An item consists of one or more goods in a consignment sharing the same tariff classification and description[2].

For information on tariff classification please click here.

For information on how VAT will interact with the new €3 flat-rate customs duty, kindly refer to the Addendum to the VAT e-Commerce explanatory notes concerning the VAT treatment of the €3 customs duty on distance sales of imported goods not exceeding €150 – from 1 July 2026 until 30 June 2028, available here.

Practical examples:

1. A package contains 1 pair of shoes. An additional €3 customs duty charge plus VAT will be payable.

2. A package contains 1 pair of headphones, 1 charger and 1 phone case, these are three distinct items with different tariff classifications which will each attract a €3 customs duty charge. Therefore, an additional €9 customs duty charge plus VAT will be payable.

3. A package contains 1 silk blouse and 1 cotton blouse. Each of these items have different tariff classifications and will each attract a €3 charge. Therefore, an additional €6 customs duty charge plus VAT will be payable.

4. A package contains 2 identical t-shirts made of cotton. This is considered as 1 item given that the various goods contained in the consignment share the same TARIC classification and will therefore attract a customs duty charge of €3 (not €6).

---

[1] Art 1(48) of CDR 2015/2446 defining intrinsic value

[2] Article 1(61) UCC-DA 2015/2446 as amended by Commission Delegated Regulation 2026/2760

How will the new customs duty be paid?

Consumers will pay the €3 customs duty per item in one of two ways, depending on the terms and conditions of the business from which they are purchasing:

1. **Charged at checkout by the seller/platform:**
   In this case, the duty will be collected by the seller/platform at the point of sale together with any VAT payable. In this case, the €3 duty should be clearly displayed, and the total amount due at checkout will represent the final price inclusive of customs duties and VAT; or

2. **Paid upon importation where it has not been charged to by the seller/platform:**
   In this case, the postal service provider or courier will require the consumer to pay the €3 duty per item before the goods can be delivered.

Before completing a purchase, consumers should check the website's terms and conditions to confirm whether taxes and duties are included at checkout, as well as refund policies for taxes paid upon the return of any goods.

Shopping within the EU and identifying a website's location

No customs duty applies where goods are shipped from within the EU.

However, where goods are purchased from EU suppliers but are shipped from outside the EU, the new €3 duty flat-rate duty will equally apply as set out above.

If customs duties are not clearly mentioned, consumers should check the website's "Terms and Conditions" or "About Us" section and confirm both the location of the business and the country from which the goods are shipped.

For more detailed information and practical guidance on the application of the temporary EUR 3 customs duty, reference may be made to the European Commission's official guidance document:

Customs Guidance on EUR 3 Customs Duty

For further assistance, please contact Customs using the Contact Form or by email at servizz@gov.mt

TAX & CUSTOMS
ADMINISTRATION
MALTA

T 153 (Citizens / Ċittadini) **T** 144 (Business / Negozji) **E** servizz@gov.mt mtca.gov.mt