TAX & CUSTOMS ADMINISTRATION
MALTA

Consumer Guidance Note:

Union Handling Fee on Goods purchased online from Outside the EU

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

1. What is the Union Handling Fee and why has it been introduced?

In terms of article 20 of the new Union Customs Code[1] as adopted by the Council of the European Union and European Parliament on 21 September 2026, customs authorities are required **with effect from 1 November 2026** to collect a Union handling fee (UHF) of a fixed amount per item for the services to be rendered for handling a request for placing goods under the release for free circulation procedure where those goods are sold in distance sales[2].

The fee is part of the EU's new Customs Reform and is intended to contribute towards the costs incurred by customs authorities in processing and supervising the very large number of parcels entering the EU through e-commerce.

The fee covers customs-related activities such as:

- checking information provided to customs;
- carrying out risk analysis;
- maintaining the infrastructure needed to process imports; and
- carrying out documentary and physical controls where necessary.

From **1 November 2026**, a new **€2 Union Handling Fee (UHF)** will apply to goods purchased online from businesses outside the European Union and imported into the EU under a **distance sale**.

The amount of **€2 is charged per item**, irrespective of the total value of the consignment.

This UHF applies over and above the temporary €3 customs duty which is also charged per item although such duty is limited to consignments with an intrinsic value not exceeding €150. For more information on the temporary €3 customs duty please refer here.

2. When does the €2 fee apply?

The Union Handling Fee applies where:

- goods are purchased from a seller outside the EU;
- the goods are located outside the EU when they are sold;
- the goods are transported or dispatched to a customer in the EU by or on behalf of the seller; and
- the transaction qualifies as a **distance sale**.

Importantly, the UHF is **not limited to parcels worth €150 or less**. Unlike the temporary €3 customs duty, the €2 UHF applies regardless of the value of the goods, provided that the transaction qualifies as a distance sale.

For example, an online purchase from a non-EU seller valued at €50 may be subject to the UHF. An online purchase valued at €200 may also be subject to the UHF.

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[1] The EU Customs Reform, entering into force on 21st September 2026, paves the way for a smarter, more resilient and future-ready Customs in Europe. It is a reform built on three pillars: smarter risk management and customs controls, a modern framework for e-commerce, and a stronger partnership with business. More information here: https://taxation-customs.ec.europa.eu/customs/eu-customs-reform_en

[2] 'distance sales' means distance sales of goods imported from third countries or third territories as defined in Article 14(4), point (2), of Directive 2006/112/EC

3. How is the Union Handling Fee calculated?

The UHF is charged per "item"[3], rather than simply on the number of individual products purchased.

Goods that share the same tariff classification and description and, where required, the same origin, may be treated as **one item** within a consignment. Conversely, goods with different classifications or descriptions qualify as **separate items**, resulting in more than one UHF charge.

The way an order is shipped also matters. If an online seller sends goods from the same order separately, for example under different tracking numbers, the shipments may be treated as separate consignments[4], even if the goods were purchased in a single order or arrive on the same day. The €2 UHF is calculated separately on the items declared in each consignment. Therefore, splitting an order into separate consignment may result in additional UHF charges.

Consumers should be aware that the number of products purchased does not necessarily correspond to the number of UHF charges. The amount payable depends on the applicable rules and how the goods are presented and declared to customs.

Practical examples:

Non-EU online shopping scenario	Relevance to the UHF
A parcel contains three identical T-shirts with the same tariff classification and description	These constitute one item and one declaration line, rather than three separate fee-bearing lines **€2 UHF x 1 item = €2**
A parcel contains a jacket, a pair of shoes and a handbag, classified and described differently	These constitute three separate items and declaration lines, potentially attracting multiple UHF charges **€2 UHF x 3 items = €6**
A consumer orders three identical products, but the seller sends them in two separate parcels	The shipments constitute two consignments, resulting in **separate UHF charges**
Two consumers place separate orders and receive their own parcels	Each consignment is declared separately, with the **UHF charged on each different item included in the declaration.**

[3] Definition of "item" – Article 5(78) of Regulation (EU) 2026/2108
[4] Definition of "consignment" – Article 5(44) of Regulation (EU) 2026/2108

4. Who is responsible for paying the Union Handling Fee?

Consumers should not normally be the person responsible for paying the UHF to Customs.

Under the new EU customs rules, responsibility for the customs formalities and the payment of the UHF lies primarily with the economic operator responsible for the customs declaration, such as the relevant online platform, seller, carrier or customs representative.

The EU Customs Code specifically provides that the consumer is not the debtor of the Union Handling Fee in the normal distance-sale situation.

This does not mean that the consumer will not bear the economic cost. A seller or platform may include the fee in the price paid by the consumer or otherwise pass the cost on as part of the transaction.

Consumers may wish to check the total price and any charges shown by the seller or platform before completing an order.

5. Will I have to pay the €2 to the postal operator or courier when my parcel arrives?

Depending on how the purchase and importation are arranged, the UHF may be charged by the seller, online platform, carrier or customs representative as part of the customs process rather than being collected directly from the consumer at delivery. However, it is possible that the postal operator or courier may require the payment of such a charge in order to release the goods if it is not accounted for in previous stages.

6. How is the UHF different from the €3 customs duty?

The **€2 Union Handling Fee and the €3 temporary customs duty are two separate measures**.

	Non-EU online shopping scenario	Relevance to the UHF
Amount	€2 per item	€3 per item
Applies From	1 November 2026	1 July 2026
Purpose	Contributes towards customs processing and supervision costs	Customs duty on low-value imports
Value limit	Applies to consignments involving distance sales, regardless of their intrinsic value	Applies to consignments with intrinsic value up to €150
Duration	Not a temporary measure	Temporary arrangement until 1 July 2028, subject to the EU rules

The €3 customs duty was introduced from 1 July 2026 following the abolition of the previous customs duty exemption for consignments with an intrinsic value of up to €150.

The two charges may therefore apply to the same online purchase.

EXAMPLE – A €50 ONLINE PURHCASE

A consumer purchases goods worth €50 from a non-EU online seller.

If the transaction qualifies as a distance sale and the relevant customs conditions are met, the import may be subject to:

- **€3 temporary customs duty per applicable item**; and
- **€2 Union Handling Fee per item**.

For one customs item, this could therefore result in:

€3 customs duty + €2 Union Handling Fee = €5

Other charges may also apply depending on the transaction, including VAT and any applicable carrier or postal charges.

The €2 UHF is **not a replacement for VAT or customs duty**. It is a separate customs-related charge.

7. Does the fee apply only to purchases from EU-Based online shops?

The UHF concerns **distance sales of imported goods**.

If goods are already in free circulation within the EU and are simply purchased from an EU-based retailer and delivered to a consumer in another EU Member State, the UHF does not apply merely because the consumer is buying online.

The key issue is whether the goods are being imported into the EU as part of a distance sale from outside the EU.

8. What happens if I return my purchase?

The Union Handling Fee is a **non-refundable customs fee**[5].

Once the customs declaration has been accepted, the UHF is incurred because customs authorities have begun processing the request, including checking data, carrying out risk analysis and undertaking any necessary controls.

Consequently, the UHF itself cannot normally be refunded simply because the consumer subsequently returns the goods.

[5] Article 20(6) of Regulation (EU) 2026/2108

This should be distinguished from the treatment of VAT[6] or customs duty, for which separate rules may apply when goods are returned.

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.

9. Is VAT charged on the Union Handling Fee?

For information on how VAT will interact with the new €2 Union Handling Fee, kindly refer to the Addendum to the VAT e-Commerce explanatory notes concerning the VAT treatment of the EUR 3 customs duty on distance sales of imported goods not exceeding EUR 150 – from 1 July 2026 until 30 June 2028 and the VAT treatment of the EUR 2 Customs Union handling fee on distance sales of imported goods (expected from 1 November 2026), available here.

10. Concluding Remarks

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

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

[6] Addendum to the VAT e-Commerce explanatory notes.



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AMMINISTRAZZJONI TAT-TAXXA U D-DWANA

MALTA

Nota ta’ Gwida Għall-Konsumaturi

It-Tariffa ta’ Trattament tal-Unjoni Fuq Merkanzija Mixtrija Online minn barra l-Unjoni Ewropea

Dikjarazzjoni ta’ ċaħda ta’ responsabbiltà: L-għan ta’ dan id-dokument huwa li jipprovdi ħarsa ġenerali ssimplifikata tad-dispożizzjonijiet ewlenin tal-liġi doganali tal-UE u tal-leġiżlazzjoni dwar it-Taxxa fuq il-Valur Miżjud (VAT). Dan id-dokument ma għandux jiġi interpretat bħala legalment vinkolanti u bl-ebda mod ma għandu jippreġudika s-setgħat tal-Kummissarju tat-Taxxa u d-Dwana skont kwalunkwe waħda mil-Liġijiet dwar id-Dħul kif definiti fil-Kapitolu 517 tal-Liġijiet ta’ Malta.

Dikjarazzjoni: Dan id-dokument huwa verżjoni traduċuta għall-Malti. Għal punti ambigwi jew tekniċi, uża l-verżjoni oriġinali bl-Ingliż.

1. X’ inhi t-tariffa ta’ Trattament tal-Unjoni u għaliex ġiet introdotta?

Skont l-Artiklu 20 tal-Kodiċi Doganali l-ġdid tal-Unjoni (KDU)[1], kif adottat mill-Kunsill tal-Unjoni Ewropea u mill-Parlament Ewropew fil-21 ta’ Settembru 2026, mill-1 ta’ Novembru 2026, l-awtoritajiet doganali huma obbligati jiġbru tariffa ta’ Trattament ta’ ammont fiss għal kull oġġett, għas-servizzi pprovduti fl-ipproċessar ta’ talba għat-tqegħid ta’ merkanzija taħt il-proċedura tar-rilaxx għaċ-ċirkolazzjoni libera, meta dik il-merkanzija tinbiegħ permezz ta’ bejgħ mill-bogħod.[2]

Din it-tariffa tifforma parti mir-Riforma Doganali l-ġdida tal-UE u hija maħsuba biex tikkontribwixxi għall-ispejjeż imġarrba mill-awtoritajiet doganali fl-ipproċessar u s-superviżjoni tal-għadd kbir ħafna ta’ pakketti li jidħlu fl-UE permezz tal-kummerċ elettroniku.

It-tariffa tkopri attivitajiet relatati mad-Dwana bħal:

- verifika tal-informazzjoni pprovduta lill-awtoritajiet doganali;
- twettiq ta’ analiżi tar-riskju;
- żamma tal-infrastruttura meħtieġa għall-ipproċessar tal-importazzjonijiet; u
- twettiq ta’ kontrolli dokumentarji u fiżiċi fejn meħtieġ.

Mill-**1 ta’ Novembru 2026**, se tapplika **Tariffa ta’ Trattament tal-Unjoni ġdida ta’ €2** fuq merkanzija mixtrija *online* mingħand negozji stabbiliti barra mill-Unjoni Ewropeja u importata fl-UE permezz ta’ **bejgħ mill-bogħod**.

L-ammont ta’**€2 jiġi impost għal kull oġġett,** irrispettivament mill-valur totali tal- kunsinna.

Din it-tariffa tapplika flimkien mad-dazju doganali temporanju tat-€3 li wkoll jiġi impost għal kull oġġett, għalkemm dan id-dazju huwa limitat għall-kunsinni li għandhom valur intrinsiku li ma jaqbiżx il-€150. Għal aktar informazzjoni fuq id-dazju doganali temporanju tat-€3, irreferi hawnhekk.

2. Meta tapplika t-tariffa tat-€2?

It-Tariffa ta’ Trattament tal-Unjoni tapplika meta:

- Il-merkanzija tinxtara mingħand bejjiegħ stabbilit barra mill-UE;
- Il-merkanzija tkun tinsab barra mill-UE fil-mument tal-bejgħ;
- Il-merkanzija tiġi trasportata jew mibgħuta lil klijent fl-UE mill-bejjiegħ jew f’ismu; u
- It-tranżazzjoni tikkwalifika bħala **bejgħ mill-bogħod.**

[1] Ir-Riforma Doganali tal-UE, li daħlet fis-seħħ fil-21 ta’ Settembru 2026, twitti t-triq għal sistema doganali aktar intelliġenti, aktar reżiljenti u mħejjija għall-isfidi tal-futur. Din ir-riforma hija bbażata fuq tliet pilastri: ġestjoni tar-riskju u kontrolli doganali aktar intelliġenti, qafas modern għall-kummerċ elettroniku, u sħubija aktar b’saħħitha man-negozji. Għal aktar informazzjoni, irreferi għal dan is-sit elettroniku: https://taxation-customs.ec.europa.eu/customs/eu-customs-reform_en?prefLang=mt&etrans=mt#eu-customs-reform

[2] ‘bejgħ mill-bogħod’ tfisser bejgħ mill-bogħod ta' merkanzija importata minn territorji terzi jew pajjiżi terzi kif definit fl-Artiklu 14(4), il-punt (2), tad-Direttiva 2006/112/KE

Huwa importanti li jiġi emfasizzat li t-Tariffa **mhijiex limitata għal pakketti b'valur ta' €150 jew inqas.** B'differenza mid-dazju doganali temporanju ta' €3, it-tariffa ta' €2 tapplika irrispettivament mill-valur tal-merkanzija, sakemm it-tranżazzjoni tikkwalifika bħala bejgħ mill-bogħod.

Pereżempju, xiri *online* mingħand bejjiegħ stabbilit barra mill-UE, b'valur ta' €50 jista' jkun soġġett għat-Tariffa ta'Trattament tal-Unjoni. Xiri online b'valur ta' €200 jista' wkoll ikun soġġett għat-Tariffa ta' Trattament tal-Unjoni.

3. Kif inhi ikkalkulata t-Tariffa ta' Trattament tal-Union

It-Tariffa tat-Trattament tal-Unjoni tiġi imposta għal kull "oġġett"[3], aktar milli sempliċiment abbażi tan-numru ta' prodotti individwali mixtrija.

Merkanzija li jkollha l-istess klassifikazzjoni tariffarja u deskrizzjoni u, fejn meħtieġ, l-istess oriġini, tista' titqies bħala **oġġett wieħed** fl-istess kunsinna. Min-naħa l-oħra, merkanzija b'klassifikazzjonijiet tariffarji jew deskrizzjonijiet differenti titqies bħala **oġġetti separati**, u b'hekk tirriżulta f'aktar minn tariffa ta'Trattament waħda.

Il-mod kif tintbagħad ordni huwa wkoll importanti. Jekk bejjiegħ *online* jibgħat merkanzija mill-istess ordni separatament, per eżempju taħt numri tat-traċċar differenti, dawn jistgħu jitqiesu bħala kunsinni separati,[4] anke jekk il-merkanzija tkun inxtrat f'ordni waħda jew tasal fl-istess jum.

It-tariffa ta' €2 tiġi kkalkulata separatament fuq l-oġġetti ddikjarati f'kull kunsinna. Għaldaqstant, il-qsim ta' ordni f'kunsinni separati jista' jirriżulta f'tariffi addizzjonali.

Il-konsumaturi għandhom ikunu konxji li n-numru tal-prodotti mixtrija mhux neċessarjament jikkorrispondi man-numru ta' tariffi ta'Trattament imposti. L-ammont dovut jiddependi fuq ir-regoli applikabbli u mill-mod kif il-merkanzija tiġi ppreżentata u ddikjarata lill- awtoritajiet doganali.

Eżempji Prattiċi:

Xenarju ta'xiri *online* minn barra l-UE	**Applikazzjoni tat-Tariffa ta' Trattament tal-Unjoni**
Pakkett ikun fih tliet flokkijiet identiċi, bl-istess klassifikazzjoni tariffarja u deskrizzjoni.	Dawn jitqiesu bħala oġġett wieħed u linja fid-dikjarazzjoni doganali, aktar milli tliet linji separati soġġetti għat-tariffa. **€2 Tariffa ta'Trattament tal-Unjoni x oġġett wieħed = €2**
Pakkett ikun fih ġakketta, par żraben u basket, bi klassifikazzjonijiet u deskrizzjonijiet differenti	Dawn jitqiesu bħala tliet oġġetti separati u linji separati fid-dikjarazzjoni doganali, li potenzjalment iwasslu għall-impożizzjoni ta' aktar minn tariffa waħda. **€2 Tariffa ta'Trattament tal-Unjoni x 3 oġġetti = €6**

[3] Definizzjoni ta' "oġġett" – Artiklu 5(78) tar-Regolament (UE) 2026/2108
[4] Definizzjoni ta' "kunsinna" – Artiklu 5(44) tar-Regolament (UE) 2026/2108

Konsumatur jordna tliet prodotti identiċi, iżda l-bejjiegħ jibgħathom f'żewġ pakketti separati.	Dawn il-pakketti jitqiesu bħala żewġ kunsinni separati, li jirriżultaw fl-impożizzjoni ta' **tariffi ta'Trattament tal-Unjoni separati.**
Żewġ konsumaturi jagħmlu ordnijiet separati u jirċievu l-pakketti rispettivi tagħhom .	Kull kunsinna tiġi ddikjarata separatament, bit-Tariffa ta'Trattament tal-Unjoni imposta fuq kull oġġett differenti li huwa inkluż fid-dikjarazzjoni doganali.

4. Min huwa responsabbli għall-ħlas tat-Tariffa ta' Trattament tal-Unjoni?

Normalment, il-konsumaturi m'għandhomx ikunu l-persuni responsabbli għall-ħlas tat-Tariffa ta'Trattament tal-Unjoni lill-awtoritajiet doganali.

Skont ir-regoli doganali l-ġodda tal-UE, ir-responsabiltà għat-twettieq tal-formalitajiet doganali u għall-ħlas tat-Tariffa taqa' primarjament fuq l-operatur ekonomiku responsabbli għad-dikjarazzjoni doganali, bħall-pjattaforma online rilevanti, il-bejjiegħ, il-trasportaturi jew ir-rappreżentant doganali.

Il-Kodiċi Doganali tal-Unjoni jipprevedi speċifikament li, f'sitwazzjonijiet normali ta' bejgħ mill-bogħod, il-konsumatur mhuwiex id-debitur tat-Tariffa ta'Trattament tal-Unjoni.

Madankollu, dan ma jfissirx li l-konsumatur mhux se jġarrab l-ispiża tat-tariffa. Bejjiegħ jew pjattaforma online jistgħu jinkludu t-tariffa fil-prezz imħallas mill-konsumatur jew jgħaddu l-ispiża lill-konsumatur b'mod ieħor bħala parti mit-tranżazzjoni.

Għaldaqstant, huwa rakkomandabbli li l-konsumaturi jivverifikaw il-prezz totali u kwalunkwe tariffa jew spiża addizzjonali indikata mill-bejjiegħ jew mill-pjattaforma qabel ma jiffinalizzaw ordni.

5. Se jkolli nħallas it-tariffa ta' €2 lill-operatur postali jew lill-Kurrier meta jasal il-pakkett tiegħi?

Skont kif ikunu ġew irranġati x-xiri u l-importazzjoni tal-merkanzija, it-Tariffa ta'Trattament tal-Unjoni tista' tiġi imposta mill-bejjiegħ, mill-pjattaforma online, mit-trasportatur jew mir-rappreżentant tad-Dwana bħala parti mill-proċess doganali, minflok ma tinġabar direttament mingħand il-konsumatur mal-kunsinna.

Madankollu, huwa possibbli li l-operatur postali jew il-kurrier jitlob il-ħlas ta' din it-tariffa sabiex il-merkanzija tkun tista' tiġi rilaxxata, jekk il-ħlas tagħha ma jkunx diġà ġie kopert fi stadji preċedenti tal-proċess.

6. X'inhi d-differenza bejn it-Tariffa ta' Trattament tal-Unjoni u d-dazju doganali temporanju ta' €3?

It-Tariffa ta' Trattament tal-Unjoni u d-dazju doganali temporanju huma żewġ miżuri separati

	Tariffa tat-Trattament tal-Unjoni	Dazju Doganali Temporanju
Ammont	€2 għal kull oġġett	€2 għal kull oġġett
Data tal-applikazzjoni	1 ta' Novembru 2026	1 ta' Lulju 2026
Għan	Tikkontribwixxi għall-ispejjeż tal-ipproċessar u s-superviżjoni doganali	Dazju doganali fuq importazzjonijiet ta' valur baxx
Limitu tal-Valur	Tapplika għal kunsinni li jinvolvu bejgħ mill-bogħod, irrispettivament mill-valur intrinsiku tagħhom	Japplika għal kunsinni b'valur intrinsiku li ma jaqbiżx €150
Perjodu ta' applikazzjoni	Mhijiex miżura temporanja	Arranġament temporanju sal-1 ta' Lulju 2028, soġġett għar-regoli tal-UE

Id-dazju doganali ta' €3 ġie introdott mill-1 ta' Lulju 2026, wara t-tneħħija tal-eżenzjoni preċedenti mid-dazju doganali għal kunsinni b'valur intrinsiku li ma jaqbiżx €150.

Għaldaqstant, iż-żewġ tariffi jistgħu japplikaw għall-istess xirja *online*.

EŻEMPJU – XIRJA ONLINE LI TISWA €50

Konsumatur jixtri merkanzija b'valur ta' €50 mingħand bejjiegħ *online* stabbilit barra l-UE.

Jekk it-tranżazzjoni tikkwalifika bħala bejgħ mill-bogħod u jiġu ssodisfati l-kundizzjonijiet doganali rilevanti, l-importazzjoni tista' tkun soġġetta għal:

- **Dazju doganali temporanju ta' €3 għal kull oġġett li għalih japplika d-dazju**; u
- **Tariffa ta'Trattament tal-Unjoni ta' €2 għal kull oġġett.**

Għal oġġett wieħed għall-finijiet doganali, dan jista' għalhekk jirriżulta f'dan li ġej:

€3 dazju doganali + €2 Tariffa ta'Trattament tal-Unjoni = €5

Jistgħu japplikaw ukoll spejjeż oħra skont it-tranżazzjoni, inkluż it-Taxxa fuq il-Valur Miżjud (VAT) u kwalunkwe tariffa applikabbli tat-trasportatur jew tal-operatur postali.

It-Tariffa ta'Trattament tal-Unjoni ta' €2 **ma tissostitwixxix il-VAT jew id-dazju doganali.** Hija tariffa separata relatata mal-proċeduri doganali.

7. It-Tariffa tapplika biss għal xiri minn Bejjiegħa Online fl-UE?

It-Tariffa ta'Trattament tal-Unjoni **tapplika għall-bejgħ mill-bogħod ta' merkanzija importata.**

Jekk il-merkanzija tkun diġà f'ċirkolazzjoni libera fl-UE u sempliċiment tinxtara mingħand bejjiegħ bl-imnut stabbilit fl-UE u titwassal lil konsumatur fi Stat Membru ieħor tal-UE, it-tariffa ma tapplikax sempliċiment minħabba li x-xiri jkun sar *online*.

Il-fattur determinanti huwa jekk il-merkanzija tkunx qed tiġi importata fl-UE bħala parti minn bejgħ mill-bogħod minn barra l-UE.

8. It-Tariffa X' Jiġri jekk nirritorna l-merkanzija li xtrajt?

It-Tariffa ta'Trattament tal-Unjoni hija tariffa doganali li **mhijiex rimborżabbli**.[5]

Ladarba d-dikjarazzjoni doganali tkun ġiet aċċettata, it-tariffa ssir dovuta peress li l-awtoritajiet doganali jkunu bdew jipproċessaw it-talba, inkluża l-verifika tad-data, it-twettiq ta' analiżi tar-riskju u t-twettiq ta' kwalunkwe kontroll meħtieġ.

Għaldaqstant, normalment ma jistax jingħata rimborż tat-tariffa sempliċiment minħabba li l-konsumatur jirritorna l-merkanzija.

Dan għandu jiġi distint mit-trattament tal-VAT[6] jew tad-dazju doganali, li għalihom jistgħu japplikaw regoli separati meta l-merkanzija tiġi rritornata.

Qabel ma jiffinalizzaw xirja, il-konsumaturi għandhom jiċċekkjaw it-termini u l-kundizzjonijiet tas-sit elettroniku sabiex jivverifikaw jekk it-taxxi u d-dazji humiex inklużi fil-prezz fil-mument tal-ħlas, kif ukoll il-politiki dwar ir-rifużjoni tat-taxxi mħallsa f'każ li l-merkanzija tiġi rritornata.

9. Il-VAT tiġi imposta fuq it-Tariffa ta' Trattament tal-Unjoni?

Għal informazzjoni dwar kif il-VAT se tapplika fir-rigward tat-Tariffa ta'Trattament tal-Unjoni l-ġdida ta' €2, jekk jogħġbok irreferi għall-Addendum għan-noti ta' Spjegazzjoni dwar il-VAT fuq il-Kummerċ Elettroniku, li jittratta t-trattament tal-VAT fir-rigwad tad-dazju doganali ta' €3 fuq bejgħ mill-bogħod ta' merkanzija importata b'valur li ma jaqbiżx il-€150, għall-perjodu mill-1 ta' Lulju 2026 sa 30 ta' Ġunju 2028, kif ukoll t-trattament tal-VAT fir-rigward tat-Tariffa ta' Trattament tal-Unjoni ta' €2 fuq bejgħ mill-bogħod fuq merkanzija importata (mistennija tapplika minn 1 ta' Novembru 2026), disponibbli hawn.

[5] Artiklu 20(6) ta' Regolament (UE) 2026/2108
[6] Addendum għan-noti ta' Spjegazzjoni dwar il-VAT fuq Kummerċ Elettroniku

10. Konklużjoni

Għal aktar informazzjoni dettaljata u gwida prattika dwar l-applikazzjoni tat-Tariffa ta'Trattament tal-Unjoni, tista' ssir referenza għad-dokument ta' gwida uffiċjali tal-Kummissjoni Ewropea: Id-Dazju Doganali Temporanju ta' €3 u t-Tariffa ta' Trattament tal-Unjoni

Għal aktar assistenza, jekk jogħġbok ikkuntattja lid-Dwana permezz tal-Formola ta' Kuntatt jew billi tibgħat email fuq servizz@gov.mt.

AMMINISTRAZZJONI
TAT-TAXXA U D-DWANA

MALTA

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