

## Explanatory Notes

(for the purpose of article 3(2)(c) of Chapter 512 of the Laws of Malta)

### 1. Introduction

<b>Title of Act</b>	Budget Measures Act 2026 (hereinafter referred to as the “Act”)
<b>Activity to be regulated</b>	Eco-Contribution
<b>Responsible entity</b>	Malta Tax and Customs Administration

### 2. Summary and background

The Act amends the Second Schedule to the Eco-Contribution Act (Cap. 473) (hereinafter referred to as the “Eco Act”) which provides for the applicable rate of Eco-Contribution and respective capping on the supply of accommodation, whether provided for a consideration or otherwise, provided in any premises which for the purpose of providing such service requires a license in virtue of the Malta Travel and Tourism Services Act (Cap. 409).

### 3. Overview of the structure of the instrument

The Act contains a clause which amends the Second Schedule of the Eco Act.

### 4. Commentary

In terms of the amendments to the Second Schedule to the Eco Act, the applicable rate of Eco-Contribution is one euro and fifty cents (€1.50) per night per person who is eighteen years of age or older at the start of the visit but in any case, subject to a maximum of twenty-two euro and fifty cents (€22.50). This new rate and capping shall start to apply to visits commencing on or after 1<sup>st</sup> July 2026. Visits shall be reported as required in the period in which they commence.

### 5. Concluding sections

The relevant provisions of the clause contained in the Act shall come into force on 1<sup>st</sup> July 2026.

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**N.B. These Explanatory Notes are not intended to be an exhaustive description of the instrument nor a substitute thereof or a legislative supplement thereto. These Explanatory Notes do not purport to be an authoritative ruling on the interpretation of the legislation.**