



Malta as Customs Gateway for Business Opportunities



External Border



- On 1 May 2004 Malta became the southernmost external border of EU territory
- The Customs Division took on the additional responsibility of ensuring that what is put in free circulation in Malta complies with EU legislation (CC & IMP)



Customs Clearance



- Since EU accession the Customs Division has introduced a paperless system for customs declarations
- An electronic system which is available 24 /7
- Guarantees clearance of goods from third countries within 24hrs from arrival
- Risk Management ensures selective controls.



Mission Statement



- Protecting the financial interests of the Community and its Member States;
- Protecting the Community from unfair and illegal trade while supporting legitimate business activity;
- Ensuring the security and safety of the community and its residents, and protection of the environment, where appropriate in close cooperation with other authorities
- Maintain a balance between controls and facilitation of legitimate trade.



Free Zone Facility



- Malta Freeport – Free zone Legislation
- Various operations can take place:
 - Re-packing
 - Change ownership
 - Manufacturing
 - Warehousing
- **Customs declaration required only for goods leaving exit gate**



Onward Supply Relief



- OSR – exemption from VAT on the importation of goods into Malta from a third country
- Goods are intended for onward dispatch to an EU MS through an intra-community supply
- Customs issues relative documentation (T2L) confirming that duties have been paid in Malta
- Goods can move freely throughout the Community and VAT is paid at the final destination of supply.



Procedures with Economic Impact



- **Processing under customs control**
(if duty rate on the finished product is less than that of the imported goods customs shall charge duty at the lower rate)
- **Inward Processing**
(suspension of duties at import)
- **Outward Processing**
(Temporary export of community goods for processing in third countries)
- **Warehousing**
(suspension of all taxes pending an approved customs procedure eg: import, export re-warehousing etc)



Future Developments



- **Single Window** – Customs will be able to make documentary checks with other authorities electronically (eg: check an import licence)
- **One Stop Shop** – all agencies available at the border (eg: clearances from vet, pho, cites etc..)
- **Centralised Clearance**
(possibility for a trader to lodge a customs declaration where he is established in MS and clears goods in an other MS)



Authorised Economic Operator



- EC Regulation 648/2005
- Came into force in January 2008 as regards to AEO certification
- Fully implementation in July 2009 as regards to safety & security - Prior notification.
- An AEO is a trusted trader who meets specified criteria and benefits from greater simplifications and fewer security controls
- AEO certification is recognised throughout all MS and eventually in other third countries such as the United States of America.



Memorandums of Understanding



- Better understanding between Customs and stakeholders involved in the supply chain
- Commitment from both sides on cooperation and trust.
- More scope for further trade facilitation
- Service level agreement signed with Government Services Unit for Smart City



Information



- More information on the subjects discussed today may be obtained from the Customs website:

www.maltacustoms.gov.mt

- Or

From DG TAXUD site:

http://ec.europa.eu/taxation_customs/index_en.htm

- Or

by appointment on customs helpdesk
Tel:25685101