

IMPORTING HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

- The household goods and personal effects must have been used by the shipper.
- Items must be imported within 6 months of the shipper's arrival in Malta.
- The shipper must be either a returning Maltese citizen or a holder of a Permanent Resident Permit. If the shipper does not meet either of these requirements, then a deposit will be required for payment of duties. The deposit will be refunded if shipper is granted "freedom of movement" or duel citizenship or if the shipper lives in Malta for at least 200 days within a one year period following the arrival of the goods. The deposit can be provided in the form of a Bank Guarantee.

REQUIRED DOCUMENTS:

- Passport to provide to customs official when processing customs documents
- Certificate of Residence Change
- Customs bond
- ✓ Bank Guarantee
- ✓ Letter of guarantee
- Proof of employment
- Declaration stating household goods are used
- Work permit or Residence permit, if shipper is to enter without a deposit to customs
- ✓ Letter permitting Destination Agent to clear shipment through customs
- ✓ Detailed inventory in English
- ✓ Valued packing list for customs

NOTES:

 For returning Maltese citizens, there are no set rules for the period of time out of country required for duty-free importation of household goods and personal effects. The rule of thumb is an absence from Malta for at least one year and proof of transferring residence to Malta permanently.

DUTIABLE / RESTRICTED ITEMS:

- The following items are subject to duties:
 - New items
 - Bicycles
 - Boats
 - Electrical / electronic devices
- The following items are restricted and may require import permits:
 - Alcohol is restricted to 6 bottles of spirits. Anything exceeding this amount will incur duty and levy.
 - Fax machines
 - Dish antennas
 - ✓ Cordless and mobile phones
 - ✓ Air band receivers or transmitters
 - Certain plants
 - Domestic animals including dogs, cats, rabbits, mice, gerbils, etc.
 - Endangered species and products made from them
 - Live birds
 - Meat, poultry and their products

September 18, 2003 page 1

PROHIBITED ITEMS, TEMPORARY IMPORTATIONS, AND IMPORTING MOTOR VEHICLES

PROHIBITED ITEMS:

- Firearms and weapons
- Illicit drugs and narcotics
- Alcohol and tobacco products
- Counterfeit or copied goods, such as watches, clothes, video tapes, software, or any items with a false mark of origin.
- Obscene materials in any form (books, magazines, films, videotapes, etc.)
- Flick knives, sword sticks, knuckledusters and some martial arts equipment

TEMPORARY IMPORT OF GOODS:

- Many items which would incur duties may be imported temporarily with a deposit or Bank Guarantee. Temporary import permits are valid for 3 months, but can be extended for consecutive 3 month period, up to a maximum of one year. Items not allowed temporary import include: gold, silverware, jewelry, precious stones, clocks, watches, and goods which are not identifiable at time of re-export. If items are not reexported, then duties will incur at the rate at the time of importation.
- Foreigners with a valid work permit or contracted by the Government of Malta may temporarily import used household goods and personal effects. A guarantee must be provided and the goods must be reexported once employment has expired.
- Italian Military Mission personnel are also permitted temporary importation of their used household goods and personal effects.

IMPORTATION OF MOTOR VEHICLES FOR RETURNING MIGRANTS:

- Returning migrant family (husband and wife) may import one private motor-vehicle duty-free granted the shipper has resided outside of Malta for at least 10 years in a 15 year period, prior to arriving back in Malta.
- Vehicle has been owned by the shipper for at least 6 month before shipper's arrival.
- Vehicle must arrive within 6 months of the shipper's arrival in Malta.
- All duties and VAT have been paid in country of origin or country of departure. Disposal of the vehicle once imported into Malta will require the payment of duties.

REQUIRED DOCUMENTS:

- All passports covering the 10 years in which the migrant was living abroad.
- Schedule of arrival and departures to and from Malta during the 10 year period. List should include Passport number, arrival date, departure date and number of days in Malta.
- If passports are unavailable, it is possible to substitute certificates from employers abroad.
- ✓ Proof of transfer of residence to Malta on a permanent basis (copy of customs form for release of household goods, purchase or lease contract of a house in Malta, or if retired from employment abroad then termination of employment documents must be produced).
- Proof of ownership of vehicle for at least 6 months prior to importation (log books, registration, invoices, etc.).

September 18, 2003 page 2

IMPORTATION OF MOTOR VEHICLES FOR SHIPPERS WHO HAVE A TRANSFER OF RESIDENCE TO MALTA:

- One vehicle per couple may be imported duty-free provided that it has been in the shipper's possession for at least 6 months prior to issuance of the residence permit or the shipper's arrival in Malta, whichever date is the later.
- Customs and VAT due in country of origin must have been paid prior to importation. Duties will be payable if the vehicle is disposed of by the shipper after its arrival in Malta.
- The shipper must possess a Residence Permit issued by the Government.

ACKNOWLEDGEMENT:

- Government of Malta, Ministry of Finance, Malta Customs, http://customs.business-line.com, 2003.
- Thomas C. Smith & Company, Ltd., 2003.

The information presented herein his based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advice customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.

September 18, 2003 page 3