

INFORMATION RELATING TO THE FREEDOM OF INFORMATION ACT (CAP. 496), ARTICLE 17(1)

Description of the structure, functions and responsibilities of the Customs Department.

Detailed information about the structure and functions of the Customs Department may be found here:

[About Customs](#)

[Our Mission](#)

[Our Responsibilities](#)

General description of the categories of documents held by the Customs Department.

The bulk of documentation held by the Customs Department is related to the processing import and export declarations and to the movement of excise goods. Details of every transaction are held by the Department's electronic systems; although the Department operates a paperless system hard copies of supporting documentation may also be retained. In addition the Department also retains documents on individual applications for any of the authorisations foreseen in Customs and Excise legislation, on infringements of same legislation and on customer care enquiries. Information is also retained on Commission and Council Working Party meetings attended by representatives of the Department (including where applicable the relative briefing/speaking and instruction notes as well as meeting reports and Commission/Council documents), on submissions made to the European Commission, on advice tendered to the Government (Explanatory Memoranda, Briefing Notes for the Minister and Instruction Notes for the Permanent Representative and other Maltese representatives, advice on legislation). The Department also retains policy documents and related working documents on matters falling within the portfolio of the Department, information related to procurement and on Data Protection and Freedom of Information procedures.

Description of all manuals and similar types of documents

The Customs Department is responsible for the implementation of a large body of Community and national legislation.

Community Legislation

Community legislation includes:

- REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code applicable as from 1 May 2016

https://ec.europa.eu/taxation_customs/business/union-customs-code_en

- COMMISSION DELEGATED REGULATION (EU) 2015/2446 of 28 July 2015 supplementing Regulation No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015R2446&from=EN>

- COMMISSION IMPLEMENTING REGULATION (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015R2447&from=EN>

- COMMISSION DELEGATED REGULATION (EU) 2016/698 of 8 April 2016 correcting Delegated Regulation (EU) 2016/341 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards **transitional** rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446.

<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32016R0698&from=EN>

- COUNCIL REGULATION (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (applicable up to 30 April 2016).

<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:31992R2913&from=en>

- COMMISSION REGULATION (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (applicable up to 30 April 2016).

<http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:31993R2454&from=EN> and

- COUNCIL REGULATION (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty.

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2009:324:0023:0057:en:PDF>

A full list of Community legislation in force in the Customs area may be found here:

<http://eur-lex.europa.eu/homepage.html>

A list of current Customs duties as applied by the Customs Department may be seen on the TARIC website:

http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp?Lang=en&redirectionDate=201008

The Department also makes use of the explanatory notes to the Combined Nomenclature and the TARIC the Department, and of explanatory notes/guidelines issued by the European Commission in other areas, particularly in the following fields:

- origin
- customs procedures with economic impact
- procedures for the waiving, remission and repayment of customs debts
- export procedure (administrative arrangement pursuant to Article 288(1) IP)
- customs value
- Community transit
- drafting of binding tariff information
- audit procedures
- Authorised economic operator scheme
- Economic Operators Registration and Identification System

- Intellectual Property Rights (lodging of applications for Customs action).
- Onward supply relief.

National Legislation

National legislation applied by the Customs Department includes the:

- Customs Ordinance (Cap. 37)

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8596>

- Import Duties Act (Cap. 337)

<http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8810&l=1>

- Intellectual Property Rights (Cross-border Measures) (Cap. 414)

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8880&l=1>

- Legal Notice 149 of 2007 (External Transactions Act, Cap. 233), Cash Controls Regulations, 2007

<http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8733&l=1>

- Excise Duty Act (Cap. 382).

<http://justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8849>

Contact Details

The Freedom of Information Officer and the Alternate Freedom of Information Officer for the Customs Department may be contacted at:

Customs Department (MFIN)
Custom House, Lascaris Wharf
Valletta VLT 1920, Malta
e-mail: foi.customs@gov.mt

An applicant whose request for information is refused, or who is otherwise not satisfied with the information provided, its format or the extension of the deadline for the submission of the requested information, may address a

complaint to the Department using the appropriate form. An applicant may also make use of the Internal Complaints Procedure to report failure to meet deadlines or to send notifications. In those cases where the request for information can be met, but has not been met within the deadlines specified by the Act any applicable fees for the submission of information shall be waived.