



Vat for e-Commerce

New rules will come into force on 1st July 2021

How does it work?



- ❖ The VAT is prepaid by customer when goods are ordered over the internet
- ❖ The supplier or his intermediary has obtained an EU VAT Identification number and needs to be communicated to Customs
- ❖ Customs need to check the validity of this VAT number

For more information visit <https://customs.gov.mt/e-commerce/lowvalueconsignments>

