



Vat for e-Commerce

New rules will come into force on 1st July 2021

What is changing?



- ❖ The VAT exemption at importation of small consignments of a value up to EUR 22 will be removed.
- ❖ This means all goods imported in the EU will now be subject to VAT
- ❖ Simplification measures for distance sales of imported goods in consignments not exceeding EUR 150 will be introduced

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

