TAX & CUSTOMS ADMINISTRATION
MALTA

COMMUNICATION NOTICE

ON THE AMENDMENT OF RULE 2 OF THE TAX EXEMPTION (CONSTRUCTION WASTE RECYCLING) (2020-2025) RULES

The Tax Exemption (Construction Waste Recycling) (2020-2025) Rules [S.L.123.197] grant a partial exemption from tax on income derived by quarry owners who accept construction and demolition material in their quarry. The rules apply as long as the fee that is charged by the quarry owner does not exceed €12, net of value added tax, per tonne.

In terms of Legal Notice 25 of 2026, the tax exemption will be extended to include calendar year 2026.

In case of queries, the general public is encouraged to contact the Malta Tax and Customs Administration (MTCA) on 153.

N.B. The notice contained within this document is solely intended to serve as guideline and should not be construed as legislation. This document should not be considered as an exhaustive description of the instrument nor a substitute thereof or a legislative supplement to it. The notice does not purport to be an authoritative ruling on the interpretation of the legislation. Please refer to the related legislation for a more comprehensive understanding.