



# Finance Act 2010

## 2010 CHAPTER 13

### PART 2

#### ANTI-AVOIDANCE AND REVENUE PROTECTION

##### *Administration*

#### **56 Disclosure of tax avoidance schemes**

Schedule 17 contains amendments of the provisions relating to the disclosure of tax avoidance schemes.

#### **57 Opening of postal packets**

- (1) Section 106 of the Postal Services Act 2000 (power to detain postal packets containing contraband) is amended as follows.
- (2) In subsection (4), for paragraphs (a) and (b) substitute “in the presence of a representative of the postal operator”.
- (3) Omit subsection (5).
- (4) In subsection (7)(b), omit “if he is absent”.