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STATUTORY INSTRUMENTS

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**1986 No. 260**

**POST OFFICE**

**The Postal Packets (Customs and Excise) Regulations 1986**

*Made - - - - 14th February 1986*

*Coming into Operation 1st March 1986*

The Treasury, by virtue of the powers conferred on them by section 16(2) of the Post Office Act 1953<sup>(1)</sup>, and of all other powers enabling them in that behalf, and on the recommendation of the Commissioners of Customs and Excise and, after consultation with the Post Office, of the Secretary of State, hereby make the following Regulations:—

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(1) section 16(2) was amended by the Post Office Act 1969 (c.48), section 76, and Schedule 4, paragraph 2(4), and S.I. 1974/691, and extended by the Value Added Tax Act 1983 (c.55), section 24(4).