
STATUTORY INSTRUMENTS

1986 No. 260

The Postal Packets (Customs and Excise) Regulations 1986

15.—(1) On delivering a postal packet the proper officer of the Post Office may demand payment of any duty or other sum due to the Commissioners in respect of it, and any sum so received shall be paid over to the Commissioners by the Post Office.

(2) If payment is not made of any duty so demanded, then, subject to paragraph (3) of this Regulation, the Post Office may, with the agreement of the Commissioners, dispose of the goods contained in the packet as it sees fit.

(3) If any amount demanded in accordance with paragraph (1) of this Regulation, but not paid, is an amount other than duty, the Post Office shall deliver the packet to the proper officer of customs and excise.