
STATUTORY INSTRUMENTS

1986 No. 260

The Postal Packets (Customs and Excise) Regulations 1986

5. In their application to goods contained in such postal packets, the following provisions of the Act of 1979 shall be subject to the following modifications and exceptions:—

- (a) In the application of section 5, subsection (3) shall be omitted and subsection (4) shall apply with the modification that the time of exportation of goods shall be the time when they are posted (or redirected) in the United Kingdom for transmission to a place outside it.
- (b) Section 37(1) shall apply only in any case, or class of cases, in which the Commissioners require an entry to be made in accordance with that section, and paragraph (b) of subsection (5) thereof shall apply with the modification that any direction made by the Commissioners as to goods not permitted to be entered for warehousing may be restricted to goods of any description specified in the direction which are brought by post into the United Kingdom.
- (c) Section 40 shall apply only where the Commissioners have required entry to be made, and, where they have so required, shall apply only to the extent, and with the modification, set out in Regulation 14 of these Regulations.
- (d) In the application of section 43(2), subsection (1) shall not apply, and paragraph (c) of subsection (2) shall apply with the substitution of sub-paragraphs (i) and (ii) for the words “at the time when, the packet containing the goods having been presented to the proper officer of customs and excise, the amount of duty appearing to be due is assessed by him”.
- (e) In the application of section 49 subsection (1)(a) shall be omitted.
- (f) For references in—
 - (i) section 53(3) to “exported”, “shipped for exportation”, and “exported or shipped for exportation”;
 - (ii) section 56(4) to “shipped or exported by land”, “exported”, and “shipped”;
 - (iii) section 58(5) to “shipped for exportation”, and “shipped”;
 - (iv) section 58A(6) to “shipped for exportation or exported by land”, and “shipped”,there shall be substituted references to “posted in the United Kingdom for transmission to any place outside it”.
- (g) Section 58B(7) shall apply only in any cases, or class of cases, in which the Commissioners require a specification to be delivered.
- (h) Section 77(1) shall apply to goods brought by post into the United Kingdom or posted in the United Kingdom for transmission to any place outside it, if an entry or specification is required of such goods when they are imported or exported otherwise than by post.

(1) Section 37 was amended by the Finance Act 1981 (c.35), Schedule 6, paragraph 1, S.I. 1982/205, and the Finance Act 1984 (c.43), Schedule 4, paragraph 3.
(2) Section 43(2)(c) was amended by S.I. 1982/1324.
(3) As amended by the Finance Act 1981, Schedule 7.
(4) As amended by the Finance Act 1981, Schedule 7.
(5) As amended by the Finance Act 1981, Schedule 7.
(6) As inserted by the Finance Act 1981, Schedule 7.
(7) As inserted by the Finance Act 1981, Schedule 7.

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- (ij) Section 99 shall apply to any goods deposited in a Queen's Warehouse under Regulation 14 of these Regulations as it applies to goods so deposited under or by virtue of any provision of the Act of 1979.
 - (k) Paragraph 1 of Schedule 3 shall, in the case of a thing brought by post into the United Kingdom, apply with the substitution, for the words “to any person who to their knowledge was at the time of seizure the owner or one of the owners thereof”, of the following:—
 - “to any person:
 - (a) who to their knowledge was at the time of the seizure the owner or one of the owners of the postal packet containing the thing; or
 - (b) who appears to them to be the sender of the postal packet containing the thing; or
 - (c) to whom the postal packet containing the thing was addressed”
- and paragraph 10(1) shall not apply.