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STATUTORY INSTRUMENTS

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**1992 No. 3224**

**POST OFFICE**

**The Postal Packets (Customs and  
Excise) (Amendment) Regulations 1992**

*Made* - - - - *16th December 1992*

*Coming into force* - - *1st January 1993*

The Treasury, by virtue of the powers conferred on them by section 16(2) of the Post Office Act 1953<sup>(1)</sup>, and 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:

1. These Regulations may be cited as the Postal Packets (Customs and Excise) (Amendment) Regulations 1992 and shall come into force on 1st January 1993.

2. In these Regulations—

“Community goods” shall have the meaning given by Article 1.2(e) of Council Regulation (EEC) No. 4151/88<sup>(2)</sup>;

“territory of the Community” shall have the meaning given by Article 3.1 of Council Directive 77/388/EEC<sup>(3)</sup>.

3. The Postal Packets (Customs and Excise) Regulations 1986<sup>(4)</sup> shall be amended as follows—

(a) Regulation 5(b) shall be omitted;

(b) after Regulation 5 there shall be inserted the following—

“**5A.** In its application to goods contained in postal packets brought into the United Kingdom, Regulation 5 of the Customs Controls on Importation of Goods Regulations 1991<sup>(5)</sup> shall apply only in any case, or class of cases, in which the Commissioners require an entry to be made in accordance with that Regulation.”;

(c) for Regulation 9(2), there shall be substituted the following—

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(1) 1953 c. 36; section 16(2) was amended by the Post Office Act 1969 (c. 48), section 76 and Schedule 4, paragraphs 2(1) and 2(4), and S.I.1974/691, and extended by the Value Added Tax Act 1983 (c. 55), section 24(4).

(2) OJ No. L367, 31.12.88, p.1.

(3) OJ No. L145, 13.6.77, p.1. Article 3.1 was substituted by Article 1.1 of Council Directive 91/680/EEC (OJ No. L376, 31.12.91, p.1).

(4) S.I. 1986/260 as amended by S.I. 1986/1019.

(5) S.I. 1991/2724.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“(2) Regulations 7 and 8 of these regulations and paragraph (1) of this Regulation shall not apply to a postal packet or mail bag which—

- (a) contains only Community goods, and
  - (i) having been posted elsewhere in the territory of the Community, is brought by post to the United Kingdom for delivery there, or
  - (ii) is posted in the United Kingdom for delivery elsewhere in the territory of the Community; or
- (b) is posted in a place situated outside the United Kingdom for delivery in another place so situated.”.

16th December 1992

*Irvine Patnick*  
*Gregory Knight*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Postal Packets (Customs and Excise) Regulations 1986 which set out the Customs requirements relating to incoming and outgoing postal packets and the goods contained in them.

The principal amendment (Regulation 3(c)) is occasioned by the introduction of the EC Single Market on 1st January 1993 and is to the effect that the requirement for declarations to be affixed to or to accompany parcels or packets containing or consisting of dutiable goods brought by post into the United Kingdom or posted therein for transmission to any place outside it shall not apply to such parcels or packets sent by post between the United Kingdom and any other place in the territory of the Community provided that the parcel or packet contains only Community goods.

The other amendments made by these Regulations (Regulation 3(a) and (b)) are due to the repeal<sup>(6)</sup> of section 37 of the Customs and Excise Management Act 1979<sup>(7)</sup> and the fact that where entries are required to be made on importation they are now to be made under Regulation 5 of the Customs Controls on Importation of Goods Regulations 1991.

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<sup>(6)</sup> By S.I. 1992/3095 with effect from 1st January 1993.

<sup>(7)</sup> 1979 c. 2.