
STATUTORY INSTRUMENTS

2011 No. 3036

The Postal Packets (Revenue and Customs) Regulations 2011

10. Section 5 (time of importation, exportation, etc) has effect as if—

(a) subsections (3) and (5) were omitted, and

(b) for subsection (4) there were substituted—

[^{F1}“(4) The time of exportation of goods is—

(a) in respect of goods that are posted (or redirected) in Northern Ireland for transmission to a place outside the United Kingdom or the customs territory of the European Union, the time they are so posted (or redirected), and

(b) in respect of goods that are posted (or redirected) in Great Britain for transmission to a place outside Great Britain, the time they are so posted (or redirected).”].

Textual Amendments

F1 Words in [reg. 10\(b\)](#) substituted (31.8.2023) by [The Postal Packets \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/872\)](#), regs. 1(2), [3\(7\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Postal Packets (Revenue and Customs) Regulations 2011, Section 10.