
STATUTORY INSTRUMENTS

2011 No. 3036

The Postal Packets (Revenue and Customs) Regulations 2011

12. ^{M1}Section 43 (duty on imported goods) has effect as if—
- (a) subsection (1) were omitted, and
 - [^{F1}(b) for subsection (2)(c) there were substituted—
 - “(c) if no entry is made thereof and the goods are not declared under section 78, shall be those in force at the time when the officer assesses the amount of duty.”.]

Textual Amendments

- F1** Reg. 12(b) substituted (31.8.2023) by [The Postal Packets \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/872\)](#), regs. 1(2), **3(8)**
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Marginal Citations

- M1** As amended by the Isle of Man Act 1979, section 13, Schedule 1, by the Finance Act 1981, section 10(1), Schedule 6, paragraphs 7(1), (2)(a), (4), by the [Customs Duty Regulations 1982 \(S.I. 1982/1324\)](#), **regulations 2(2)** and 2(4) and by the [Finance \(No 2\) Act 1992 \(c. 48\)](#), section 1, **Schedule 1**, paragraphs 2(a), 2(b).

Changes to legislation:

There are currently no known outstanding effects for the The Postal Packets (Revenue and Customs) Regulations 2011, Section 12.