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STATUTORY INSTRUMENTS

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**2011 No. 3036**

**The Postal Packets (Revenue and Customs) Regulations 2011**

**Customs declarations for foreign postal packets carried by a universal service provider**

**17.** All foreign postal packets carried by a universal service provider—

- (a) posted to the United Kingdom from a place outside the customs territory, or
- (b) posted in the United Kingdom to a place outside the customs territory,

must be accompanied by a customs declaration in form CN22 or CN23 as appropriate, completed accurately and in full.