

STATUTORY INSTRUMENTS

2011 No. 3036

The Postal Packets (Revenue and Customs) Regulations 2011

Power to require an entry or account and disposal of goods for which no entry or no proper account is given

22.—^{F1}(1) This regulation applies to goods contained in—

- (a) postal packets which are brought into Northern Ireland from outside Northern Ireland and the customs territory of the European Union, and
- (b) postal packets which are brought into Great Britain from outside the United Kingdom.]

(2) A customs officer may send to the addressee of the postal packet in which the goods are contained, or to any other person who is for the time being the importer of the goods, a notice requiring entry to be made of them or requiring a full and accurate account of them to be delivered to the officer.

(3) Where such entry is not made or such account is not delivered within 28 days of the date of the notice or within such longer period as the Commissioners may allow, then the postal operator concerned shall either—

- (a) return the goods to the sender of the packet in which they were contained or otherwise ^{F2}send them out of Great Britain or Northern Ireland] in accordance with any request or indication appearing on the packet, or
- (b) in accordance with arrangements agreed with the Commissioners, destroy the goods, or
- (c) if required by the Commissioners, deliver them to any customs officer.

(4) Where the goods have been delivered to a customs officer under paragraph (3)(c) of this regulation, that officer may deposit the goods in a Queen's warehouse.

(5) This regulation is without prejudice to the Commissioners' powers of seizure if the goods are liable to forfeiture under these Regulations or any other provisions of the customs and excise Acts.

(6) This regulation is without prejudice to the Commissioners' power to refuse customs clearance for the goods.

Textual Amendments

- F1** Reg. 22(1) substituted (31.8.2023) by [The Postal Packets \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/872\)](#), regs. 1(2), **3(13)(a)**
- F2** Words in reg. 22(3)(a) substituted (31.8.2023) by [The Postal Packets \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/872\)](#), regs. 1(2), **3(13)(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Postal Packets (Revenue and Customs) Regulations 2011, Section 22.