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STATUTORY INSTRUMENTS

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**2011 No. 3036**

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

**Modifications and Exceptions**

7. Section 159(1) (power to examine and take account of goods) has effect as if—
- (a) in subsection (2), for “at such place as the Commissioners appoint for the purpose” there were substituted “at the place of importation, the place of exportation or any premises where loading, unloading, sorting, distribution, handling or storage of foreign postal packets (within the meaning of section 105 of the Postal Services Act 2000) takes place”, and
  - (b) in subsection (8), for the words after “the Commissioners may” there were substituted “accept as the account of those goods for that purpose an account taken by the postal operator concerned or by a person authorised for that purpose by that postal operator.”.

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(1) As amended by the Isle of Man Act 1979 (c. 58), Schedule 1, by the Finance Act 1984 (c. 43), Schedule 4, Part II, paragraph 5, by the Police and Criminal Evidence Act 1984 (c. 60), section 114(1), by the Finance Act 1988 (c. 46), section 12(1)(a), (6), and by the Finance Act 2008 (c. 1), section 117(1), (3), (4), (5).