

**2007 No. 2195**

**CUSTOMS AND EXCISE**

**The Postal Packets (Revenue and Customs) Regulations 2007**

*Made* - - - - *26th July 2007*

*Laid before Parliament* *26th July 2007*

*Coming into force* - - *16th August 2007*

The Treasury, on the recommendation of the Commissioners of Revenue and Customs<sup>(a)</sup> and the Secretary of State, and in exercise of the powers conferred by section 105 of the Postal Services Act 2000<sup>(b)</sup>, makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Postal Packets (Revenue and Customs) Regulations 2007 and shall come into force on 16th August 2007.

**Application of customs and excise enactments to certain postal packets**

2. Section 105 of the Postal Services Act 2000 shall apply to all postal packets which are posted in the United Kingdom for transmission to any place outside it or which are brought by post into the United Kingdom, carried by a postal operator providing postal services which is not a universal service provider in connection with the provision of a universal postal service.

*Alan Campbell*  
*Dave Watts*

26th July 2007

Two of the Lords Commissioners of Her Majesty's Treasury

---

(a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 2000 c.26.

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations apply section 105 of the Postal Services Act 2000 and consequently the legislation relating to customs and excise to international movements of goods in postal packets, carried by postal operators providing postal services, which are not universal service providers in connection with the provision of a universal postal service.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

**£3.00**

© Crown copyright 2007

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo, Controller of Her Majesty's  
Stationery Office and Queen's Printer of Acts of Parliament.

E1161 8/2007 171161T 19585