



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Administration

56 Disclosure of tax avoidance schemes

Schedule 17 contains amendments of the provisions relating to the disclosure of tax avoidance schemes.

57 Opening of postal packets

- (1) Section 106 of the Postal Services Act 2000 (power to detain postal packets containing contraband) is amended as follows.
- (2) In subsection (4), for paragraphs (a) and (b) substitute “ in the presence of a representative of the postal operator ”.
- (3) Omit subsection (5).
- (4) In subsection (7)(b), omit “if he is absent”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Administration.