

STATUTORY INSTRUMENTS

2011 No. 3036

The Postal Packets (Revenue and Customs) Regulations 2011

7. Section 159^{M1} (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) [^{F1}or GB-NI postal packets (within the meaning given by regulation 2 of the Postal Packets (Revenue and Customs) Regulations 2011)] 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. ”.

Textual Amendments

- F1** Words in [reg. 7](#) inserted (31.8.2023) by [The Postal Packets \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/872\)](#), regs. 1(2), [3\(5\)](#)

Marginal Citations

- M1** 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).

Changes to legislation:

There are currently no known outstanding effects for the The Postal Packets (Revenue and Customs) Regulations 2011, Section 7.