
STATUTORY INSTRUMENTS

2023 No. 872

CUSTOMS

**The Postal Packets (Miscellaneous
Amendments) Regulations 2023**

Made - - - - *25th July 2023*

Coming into force - - *31st August 2023*

The Commissioners for His Majesty’s Revenue and Customs make these Regulations in exercise of the powers conferred by section 8C(1)(b) and (c) of the European Union (Withdrawal) Act 2018(1) (“the Act”).

In accordance with paragraph 8F(1) of Schedule 7 to the Act, a draft of this instrument has been laid before, and approved by a resolution of, each House of Parliament.

Citation and commencement

1.—(1) These Regulations may be cited as the Postal Packets (Miscellaneous Amendments) Regulations 2023.

(2) These Regulations come into force on 31st August 2023.

Amendment of the Postal Services Act 2000

2.—(1) Section 105 of the Postal Services Act 2000(2) is amended as follows.

(2) For subsection (1), substitute—

“(1) Subject as follows, the enactments for the time being in force in relation to customs or excise apply in relation to—

(a) relevant goods brought into the United Kingdom from a place outside the United Kingdom by post as they apply in relation to goods otherwise imported into, or removed to, the United Kingdom;

(1) [2018 c. 16](#). Section 20(1) provides that in the Act “Minister of the Crown” has the same meaning as in the Ministers of the Crown Act [1975 \(c. 26\)](#) and also includes the Commissioners for His Majesty’s Revenue and Customs. Section 8C and paragraph 8F of Schedule 7 were inserted, respectively, by sections 21 and 41(4) of, and paragraphs 38 and 51 of Schedule 5 to, the European Union (Withdrawal Agreement) Act [2020 \(c. 1\)](#). Section 8C was also amended by section 55 of the United Kingdom Internal Market Act [2020 \(c. 27\)](#).

(2) [2000 c. 26](#). Section 105 was amended by section 91(1) and (2) of, and paragraphs 1 and 36 of Schedule 12 to, the Postal Services Act [2011 \(c. 5\)](#) and section 99(4) of the Policing and Crime Act [2009 \(c. 26\)](#).

- (b) relevant goods sent from the United Kingdom to a place outside the United Kingdom by post as they apply in relation to goods otherwise exported or removed from the United Kingdom;
 - (c) relevant goods brought into Northern Ireland from Great Britain by post as they apply to goods otherwise removed to Northern Ireland from Great Britain.”
- (3) After sub-section (1), insert—
- “(1A) For the purposes of subsection (1), goods are relevant if they are goods contained in postal packets to which this section applies.”
- (4) In subsection (3), for “Duties (whether of customs or excise) charged on imported goods” substitute “Relevant duties”.
- (5) After that subsection insert—
- “(3A) The following are relevant duties—
- (a) any duty (whether of customs or excise) charged on imported goods;
 - (b) customs duty charged under section 40A of the Taxation (Cross-border Trade) Act 2018⁽³⁾ (customs duty on removal of goods to Northern Ireland from Great Britain);
 - (c) excise duty charged as a result of section 4 of the Taxation (Post-transition Period) Act 2020⁽⁴⁾ (excise duty on the removal of goods to Northern Ireland from Great Britain).”

Amendment of the Postal Packets (Revenue and Customs) Regulations 2011

- 3.—**(1) The Postal Packets (Revenue and Customs) Regulations 2011⁽⁵⁾ are amended as follows.
- (2) In regulation 2—
- (a) after the definition of “duty” omit “and”;
 - (b) after the definitions of “exporter” and “importer” (but before the full stop) insert—
 - “; and
 - “GB-NI postal packet” means any postal packet that is posted in Great Britain and is—
 - (a) sent to a place in Northern Ireland, or
 - (b) in transit through Northern Ireland to a place in Great Britain”.
- (3) In regulation 5, after “foreign postal packets” insert “and all GB-NI postal packets”.
- (4) In regulation 6, after “foreign postal packets” insert “and GB-NI postal packets”.
- (5) In regulation 7, after “(within the meaning of section 105 of the Postal Services Act 2000)” insert “or GB-NI postal packets (within the meaning given by regulation 2 of the Postal Packets (Revenue and Customs) Regulations 2011)”.
- (6) In regulation 9, after “foreign postal packets” insert “or GB-NI postal packets”.
- (7) In regulation 10(b), for the text to be treated as substituted for subsection (4) substitute—
- “(4) The time of exportation of goods is—
 - (a) in respect of goods that are posted (or redirected) in Northern Ireland for transmission to a place outside the United Kingdom or the customs territory of the European Union, the time they are so posted (or redirected), and

⁽³⁾ 2018 c. 22. Section 40A was inserted by section 1 of the Taxation (Post-transition Period) Act 2020 (c. 26).

⁽⁴⁾ 2020 c. 26.

⁽⁵⁾ S.I. 2011/3036. Regulations 2, 10, 17 and 22 were amended by S.I. 2019/140.

- (b) in respect of goods that are posted (or redirected) in Great Britain for transmission to a place outside Great Britain, the time they are so posted (or redirected).”
- (8) For regulation 12(b), substitute—
 - “(b) for subsection (2)(c) there were substituted—
 - “(c) if no entry is made thereof and the goods are not declared under section 78, shall be those in force at the time when the officer assesses the amount of duty.”.”
- (9) In regulation 15, after “foreign postal packet” insert “or GB-NI postal packet”.
- (10) In regulation 17—
 - (a) in paragraphs (a) and (b), for “the United Kingdom”, in the first place it occurs, substitute “Great Britain”;
 - (b) at the end of paragraph (a), omit “or”;
 - (c) after paragraph (b), insert—
 - “(c) posted to Northern Ireland from a place outside the United Kingdom and the customs territory of the European Union, or
 - (d) posted from Northern Ireland to a place outside the United Kingdom and the customs territory of the European Union,”.
- (11) In regulation 20(1), after “foreign postal packet”, in each place it occurs, insert “or an GB-NI postal packet”.
- (12) In regulation 21, after “foreign postal packet” insert “or GB-NI postal packet”.
- (13) In regulation 22—
 - (a) for paragraph (1) substitute—
 - “(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.”;
 - (b) in paragraph (3)(a), for “export them from the customs territory” substitute “send them out of Great Britain or Northern Ireland”.

25th July 2023

Jim Harra
Angela MacDonald
Two of the Commissioners of His Majesty’s
Revenue and Customs

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make various amendments in connection with the Windsor Framework.

Regulation 2 amends section 105 of the Postal Services Act 2000 (c. 26) to make provision to apply such enactments relating to customs and excise as are for the time being in force to goods contained in postal packets sent from Great Britain to Northern Ireland, and to ensure that duties and other charges payable in connection with such postal packets are recoverable by the postal operator concerned.

Regulation 3 makes amendments to the Postal Packets (Revenue and Customs) Regulations 2011 (S.I. 2011/3036) to apply section 105 of the Postal Services Act 2000 to postal packets sent from Great Britain to Northern Ireland. It also makes further amendments to ensure that S.I. 2011/3036 applies, where appropriate, to such postal packets.

A full impact assessment has not been produced for this instrument because regulations 2 and 3 introduce the minimum burdens and requirements necessary to ensure the effective operation of the Windsor Framework.