

POSTAL SERVICES ACT 2000

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part VII Miscellaneous and Supplementary

Section 105: Application of Customs and Excise enactments to certain postal packets

157. *Section 105* applies customs legislation to postal packets. It re-enacts and updates the provisions contained in section 16 of the 1953 Post Office Act.
158. *Subsection (1)* applies customs and excise legislation to postal packets that are being imported, exported or in transit through the UK from or to any place outside the UK.
159. *Subsection (2)* provides a power, similar to the one in the 1953 Act, for HM Treasury to make regulations specifying how the legislation should apply. The power allows HM Treasury to make regulations:
- specifying which postal packets the section applies to;
 - making any exceptions or modifications in how those acts apply;
 - enabling a postal operator to perform the duties of an importer, exporter or remover;
 - giving effect to arrangements for foreign postal packets;
 - securing observance of the acts; and
 - punishing contravention of the regulations.
160. *Subsection (3)* allows duties and charges applied through this section to be recovered by the postal operator concerned and *subsection (4)* allows for a certificate from the relevant postal operator to be evidence in proceedings for that recovery.
161. *Subsection (5)* defines the term “foreign postal packet” used in this section.