



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Administration

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, Section 57.