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STATUTORY INSTRUMENTS

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**1986 No. 1019**

**POST OFFICE**

**The Postal Packets (Customs and  
Excise) (Amendment) Regulations 1986**

*Made - - - - 16th June 1986*  
*Coming into Operation 1st July 1986*

The Treasury, by virtue of the powers conferred on them by section 16(2) of the Post Office Act 1953(1), and of all other powers enabling them in that behalf, and on the recommendation of the Commissioners of Customs and Excise and, after consultation with the Post Office, of the Secretary of State, hereby make the following Regulations:—

1. These Regulations may be cited as the Postal Packets (Customs and Excise) (Amendment) Regulations 1986 and shall come into operation on 1st July 1986.

2. In Regulation 5 of the Postal Packets (Customs and Excise) Regulations 1986 there shall be substituted for paragraph (d) the following paragraph—

“(d) In the application of section 43(2), subsection (1) shall not apply, and paragraph (c) of subsection (2) shall apply with the substitution for sub-paragraphs (i) and (ii) of the words “those in force at the time when, the packet containing the goods having been presented to the proper officer of customs and excise, the amount of duty appearing to be due is assessed by him”.”.

16th June 1986

*T. Garel-Jones*  
*Donald Thompson*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

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(1) section 16(2) was amended by the Post Office Act 1969 (c. 48), section 76 and Schedule 4, paragraphs 2(1) and 2(4), and S.I. 1974/691, and extended by the Value Added Tax Act 1983 (c. 55), section 24(4).  
(2) Section 43(2)(c) was amended by S.I. 1982/1324.

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### EXPLANATORY NOTE

These Regulations amending Regulation 5(d) of the Postal Packets (Customs and Excise) Regulations 1986, modify Section 43(2)(c) of the Customs and Excise Management Act 1979 (duty on imported goods) in its application to postal packets.