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STATUTORY INSTRUMENTS

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**2023 No. 872**

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

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

- 3.—**(1) The Postal Packets (Revenue and Customs) Regulations 2011<sup>(1)</sup> 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
- (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”;

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<sup>(1)</sup> [S.I. 2011/3036](#). Regulations 2, 10, 17 and 22 were amended by [S.I. 2019/140](#).

- (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”.