STATUTORY INSTRUMENTS

1973 No. 411

POST OFFICE

The Postal Packets (Customs and Excise) Amendment (No. 1) Regulations 1973

Made - - - *7th March* 1973

Coming into Operation *1st April* 1973

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 16(2) of the Post Office Act 1953(**a**), as amended by section 76 of, and paragraph 2(4) of Schedule 4 to, the Post Office Act 1969(**b**) and by section 17(4) of the Finance Act 1972(**c**) 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 Minister of Posts and Telecommunications, hereby make the following Regulations:—

1. These Regulations may be cited as the Postal Packets (Customs and Excise) Amendment (No. 1) Regulations 1973 and shall come into force on the 1st April 1973.

2. In these Regulations—
"the Principal Regulations" means the Postal Packets (Customs and Excise) Regulations 1971(**d**).

3. The Interpretation Act 1889(**e**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

4. In Regulation 2(1) of the Principal Regulations:—

(*a*) In the definition of "dutiable goods" there shall be substituted for the words "purchase tax" in the third line thereof, the words "value added tax";

(*b*) In the definitions of "duty" and "duty of customs or excise" there shall be substituted for the words "purchase tax" the words "value added tax".

V. H. Goodhew,
Hugh Rossi,

7th March 1973.

Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 1953 c.36. (b) 1969 c.48. (c) 1972 c.41.
(d) S.I. 1971/1057 (1971 II, p. 3146). (e) 1889 c. 63.

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations, which come into operation on 1st April 1973, amend the Postal Packets (Customs and Excise) Regulations 1971, which set out the customs requirements relating to incoming and outgoing postal packets and to goods contained in them. Changes in the 1971 Regulations are necessitated by the provisions of the Finance Act 1972 which provides that purchase tax shall not be charged on goods imported into the United Kingdom after 31st March 1973 and that value added tax shall be charged on goods imported into the United Kingdom on or after 1st April 1973.

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