1966 No. 66

POST OFFICE

The Postal Packets (Customs and Excise) Regulations 1966

Made - - - - 26*th January* 1966
Coming into Operation 1*st February* 1966

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 16 of the Post Office Act 1953(a), and of all other powers enabling them in that behalf, and on the recommendation of the Commissioners of Customs and Excise and the Postmaster General, hereby make the following Regulations:—

1. The said section 16 of the Post Office Act 1953 shall apply to all postal packets, other than postcards and telegrams, which are posted in the United Kingdom for transmission to any place outside it or which are brought by post into the United Kingdom.

2. In their application to goods contained in such postal packets, the following customs enactments shall be subject to the following modifications and exceptions:—

(*a*) Section 28 of the Customs and Excise Act 1952(b) (hereinafter referred to as "the Act of 1952") shall apply only in any case, or class of cases, in which the Commissioners require an entry to be made in accordance with that section, and proviso (ii) to subsection (2) thereof shall apply with the modification that any direction made by the Commissioners as to goods not permitted to be entered for warehousing may be restricted to goods of any description specified in the direction which are brought by post into the United Kingdom.

(*b*) Section 31 of the Act of 1952 shall apply only where the Commissioners have required entry to be made, and, where they have so required, shall apply only to the extent, and with the modification, set out in Regulation 9.

(*c*) In the application of section 34 of the Act of 1952, subsection (1) shall not apply, and paragraph (*c*) of subsection (2) shall apply with the substitution, for the words "at the time of their importation", of the words "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".

(*d*) In the application of section 44 of the Act of 1952, paragraph (*a*) of that section shall be omitted.

(*e*) Section 47 of the Act of 1952 shall apply with the modification that for references in that section to "shipped for exportation" and "shipping" there shall be substituted references to "posted (or, as the context may require, posting) in the United Kingdom for transmission to any place outside it".

(a) 1 & 2 Eliz. 2. c. 36. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(*f*) Section 49 of the Act of 1952 shall apply only in any case, or class of cases, in which the Commissioners require a specification to be delivered.

(*g*) Section 65(1) of the Act of 1952 shall apply to goods brought by post into the United Kingdom, or posted in the United Kingdom for transmission to any place outside it, if an entry or specification is required of such goods when they are imported or exported otherwise than by post.

(*h*) In the application of section 79 of the Act of 1952 the proviso to subsection (2) shall be omitted and subsection (3) shall apply with the modification that the time of exportation of goods shall be the time when they are posted (or re-directed) in the United Kingdom for transmission to a place outside it.

(*i j*) Section 91 of the Act of 1952 shall apply to any goods deposited in a Queen's Warehouse under Regulation 9, as it applies to goods so deposited under or by virtue of any provision of the said Act of 1952.

(*k*) Neither section 135 nor section 143 of the Act of 1952 shall apply.

(*l*) In the application of section 173 of the Act of 1952, subsections (1) and (4) shall be omitted.

(*m*) In the application of paragraph 1(1) of the Sixth Schedule to the Act of 1952 the words in brackets shall be omitted, and in the case of goods which are not entered for home use the time of sale contemplated in that sub-paragraph shall be taken to be, in the case of goods entered for any purpose other than home use, the time when they are entered for such other purpose and, in the case of goods which are not entered for any purpose, the time when, the packet containing them having been presented to the proper officer of Customs and Excise, the amount of duty appearing to be due is assessed by him.

(*n*) Paragraph 1 of the Seventh Schedule to the Act of 1952 shall, in the case of a thing brought by post into the United Kingdom, apply with the substitution, for the words "to any person who to their knowledge was at the time of seizure the owner or one of the owners thereof", of the words "to the person to whom the postal packet containing the thing is addressed", and paragraph 10(1) of the said Schedule shall not apply.

3.—(1) Dutiable goods shall not be brought by post into the United Kingdom from a place situated outside the United Kingdom, the Channel Islands and the Isle of Man for delivery in the United Kingdom or the Isle of Man, except:

(*a*) in a parcel, an insured box, a letter packet, or a small packet; or

(*b*) in a Phonopost packet, provided that the goods are of such a description as to be transmissible in such a packet under Regulations 12 and 27A of the British Commonwealth and Foreign Post Regulations 1965(**a**), as amended by the British Commonwealth and Foreign Post Amendment (No. 1) Regulations 1965(**b**); or

(*c*) in a printed packet, provided that the goods are of such a description as to be transmissible in such a packet under Regulation 21 of the British Commonwealth and Foreign Post Regulations 1965 as amended by the British Commonwealth and Foreign Post Amendment (No. 1) Regulations 1965 (or, in the case of goods posted in the

(**a**) S.I. 1965/1735 (1965 III, p. 4878). (**b**) S.I. 1965/2173 (1965 III, p. 6371).

Republic of Ireland, under Regulation 16 of the Inland Post Regulations 1963(a)).

(2) Dutiable goods shall not be brought by post into the United Kingdom from the Channel Islands for delivery in the United Kingdom or the Isle of Man, except in a parcel.

4.—(*a*) Every parcel, and every insured box, posted in the United Kingdom for transmission to any place outside it or brought by post into the United Kingdom shall have affixed to it or be accompanied by a customs declaration fully and correctly stating the nature, quantity and value of the goods which it contains or of which it consists, and such other particulars as the Commissioners or the Postmaster General may require.

(*b*) Every small packet, every letter packet, and every Phonopost packet, posted in the United Kingdom for transmission to any place outside it, shall either—

(i) bear on the outside a green label in the prescribed form, in which the declaration as to the description, net weight and value of the contents shall be fully and correctly completed; or

(ii) bear on the outside either a green label in the prescribed form or the top portion of such a green label and, in addition, shall have attached to or enclosed in it a full and correct customs declaration in the prescribed form.

(*c*) Every printed packet containing, or consisting of, dutiable goods, every small packet, every letter packet and every Phonopost packet, brought by post into the United Kingdom by way of trade shall bear on the outside either a green label in the prescribed form or the top portion of such a green label and, in addition, shall have attached to or enclosed in it a full and correct customs declaration in the prescribed form.

(*d*) Every printed packet containing, or consisting of, dutiable goods, every small packet, every letter packet and every Phonopost packet, brought by post into the United Kingdom otherwise than by way of trade, shall either—

(i) bear on the outside a green label in the prescribed form, in which the declaration as to the description, net weight and value of the contents shall be fully and correctly completed; or

(ii) bear on the outside either a green label in the prescribed form or the top portion of such a green label and, in addition, shall have attached to or enclosed in it a full and correct customs declaration in the prescribed form.

(*e*) Without prejudice to the application of paragraphs (*c*) and (*d*) of this Regulation to any printed packet contained in it, every mail bag containing printed packets containing or consisting of goods which are dutiable in the country of destination, brought by post into the United Kingdom or posted in the United Kingdom for transmission to any place outside it under the provisions of Regulation 31 of the British Commonwealth and Foreign Post Regulations 1965, shall have affixed to the bag label a green label in the prescribed form.

(*f*) This Regulation shall not apply to a postal packet or mail bag which, having been posted in the Isle of Man, is brought by post to the United Kingdom for delivery there, or which is posted in the United Kingdom for delivery in the Isle of Man, or which is posted in a place situated outside the United Kingdom and the Isle of Man for delivery in a place so situated.

(a) S.I. 1963/2137 (1963 III, p. 4745).

5. Without prejudice to the provisions of Regulation 4, every postal packet containing goods to be exported by post without payment of any duty of customs or excise to which they are subject, or on drawback or repayment of such duty, shall on its removal to the post office—

(*a*) be accompanied by such shipping bill, declaration or other document containing such particulars as the Commissioners may require, and

(*b*) have affixed to its outer cover in the form and manner so required a label having printed thereon the words "Exported under Revenue control by Post", or be distinguished in such other manner as may be so required.

6. The proper officer of the Post Office is hereby authorised to perform in relation to any postal packet or the goods which it contains such of the duties required by virtue of the Customs enactments to be performed by the importer or exporter of goods as the Commissioners may require.

7. In such cases or classes of case as the Commissioners may so require, the proper officer of the Post Office shall produce to the proper officer of Customs and Excise postal packets arriving in the United Kingdom or about to be despatched from the United Kingdom, and, if the officer of Customs and Excise so requires, shall open for customs examination any packet so produced.

8. The officer of the Post Office accepting any outgoing packet in respect of which the requirements of paragraph (*b*) of Regulation 5 have been duly complied with shall endorse a certificate of the posting of the packet on the appropriate document and shall give it to the sender.

9.—(1) If goods are brought by post into the United Kingdom, and an officer of Customs and Excise sends to the addressee of the packet in which they are contained, or to any other person who is for the time being the importer of the goods, a notice requiring entry to be made of them, but entry is not made within 28 days of the date of such notice, then unless the Commissioners have required the packet to be delivered to them under Regulation 12 the Postmaster General shall retain the goods in his custody and shall, within 6 months of the date of the notice aforesaid, or within such longer period as the Commissioners may allow, either—

(*a*) return the goods to the sender of the packet in which they were contained, or otherwise export them from the United Kingdom in accordance with any request or indication appearing on the packet; or

(*b*) deliver the goods to the proper officer of Customs and Excise; or

(*c*) with the permission of the Commissioners, and under the supervision of the proper officer of Customs and Excise, destroy them.

(2) Where goods have been delivered to him in accordance with paragraph (1)(*b*) of this Regulation, the proper officer of Customs and Excise may cause the goods to be deposited in a Queen's Warehouse, and section 31(3) of the Act of 1952 shall apply to the goods as it applies to goods so deposited under the said section 31.

10.—(1) On delivering a postal packet the proper officer of the Post Office may demand payment of any duty or other sum due to the Commissioners in respect of it, and any sum so received shall be paid over to the Commissioners by the Postmaster General.

(2) If payment is not made of any duty so demanded, then, subject to paragraph (3) of this Regulation, the Postmaster General may either deliver

the packet and pay the duty to the Commissioners, or may retain the packet in his custody; and, where he so retains it, he shall, within 6 months of the date on which payment of the duty was demanded but not made, or within such longer period as the Commissioners may allow, deal with the goods contained in it in one of the ways prescribed by subparagraphs (*a*), (*b*) and (*c*) of paragraph (1) of Regulation 9.

(3) If any amount demanded in accordance with paragraph (1) of this Regulation, but not paid, is an amount other than duty, the Postmaster General shall deliver the packet to the proper officer of Customs and Excise.

11. If dutiable goods are brought by post into the United Kingdom in any postal packet contrary to Regulation 3, or if any postal packet or mail bag to which Regulation 4 applies does not contain, does not have affixed to it or is not accompanied by the declaration, or does not bear the green label, required by that Regulation, or if the contents of any postal packet do not agree with the green label or customs declaration affixed to the packet, or by which it is accompanied, or if the other requirements of that Regulation are not complied with in every material respect, then in every such case the packet or mail bag and all its contents shall be liable to forfeiture.

12. If the Commissioners require any postal packet to be delivered to them on the ground that any goods contained in it are liable to forfeiture under the customs enactments (including these Regulations) or under the Exchange Control Act 1947(**a**), then the proper officer of the Post Office shall deliver the packet to the proper officer of Customs and Excise.

13. Nothing in these Regulations shall authorise the sending or bringing of any article out of or into the United Kingdom by post contrary to any provisions of the British Commonwealth and Foreign Parcel Post Regulations 1965(**b**), the British Commonwealth and Foreign Post Regulations 1965, or the Inland Post Regulations 1963, which are applicable thereto.

14.—(1) In these Regulations—

" Commissioners " means Commissioners of Customs and Excise;

" dutiable goods " has the meaning assigned to those words by section 307 (1) of the Act of 1952, but includes goods chargeable with purchase tax;

" duty " and " duty of customs or excise " include purchase tax;

" importer " has the meaning assigned to it by section 307 (1) of the Act of 1952;

" inland post " means the post for the transmission of those postal packets to which the Inland Post Regulations 1963 apply;

" letter packet " means a packet transmitted at the letter rate of postage and containing goods;

" prescribed " means prescribed by the provisions of the Universal Postal Convention and Detailed Regulations made thereunder which are for the time being in force;

" proper " in relation to an officer means appointed or authorised by the Commissioners of Customs and Excise, or by the Postmaster General, to perform any duty in relation to a postal packet.

(2) In these Regulations (except in relation to the inland post) the expressions " insured box ", " Phonopost packet ", " printed packet " and

(**a**) 10 & 11 Geo. 6. c. 14. (**b**) S.I. 1965/1734 (1965 III, p. 4859).

" small packet " have the same meanings as in the British Commonwealth and Foreign Post Regulations 1965, as amended by the British Commonwealth and Foreign Post Amendment (No. 1) Regulations 1965, and " parcel " has the same meaning as in the British Commonwealth and Foreign Parcel Post Regulations 1965.

(3) In these Regulations, in relation to the inland post, the expressions " parcel " and " printed packet " have the same meanings as in the Inland Post Regulations 1963, and references to insured boxes, Phonopost packets and small packets shall, in relation to the inland post, be deemed to be omitted.

(4) Any reference in these Regulations to the provisions of any enactment, warrant or regulations shall be construed, unless the context otherwise requires, as a reference to those provisions as amended, re-enacted or replaced by any subsequent enactment, warrant or regulations.

(5) The Interpretation Act 1889(a) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament and as if these Regulations and the Regulations hereby revoked were Acts of Parliament.

15. The Postal Packets (Customs and Excise) Regulations 1962(b) are hereby revoked.

16. These Regulations may be cited as the Postal Packets (Customs and Excise) Regulations 1966, and shall come into force on the 1st February 1966.

Harriet Slater,
John Silkin,
Two of the Lords Commissioners of Her Majesty's Treasury.

26th January 1966.

EXPLANATORY NOTE

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

These Regulations, which set out the customs requirements relating to incoming and outgoing postal packets and to goods contained in them, revoke and supersede the Postal Packets (Customs and Excise) Regulations 1962. The provisions of the 1962 Regulations are reproduced in the present Regulations with certain amendments. These amendments are mainly consequential upon amendments to the Universal Postal Convention to which the United Kingdom is a party.

The principal changes are:—

1. Dutiable goods may no longer be imported by the sample packet service.
2. Dutiable goods of certain descriptions may be contained in a Phonopost packet.
3. Mail bags containing certain bulk postings of dutiable goods in printed packets must have a green label in the prescribed form affixed to the mail bag label.

(a) 52 & 53 Vict. c. 63. (b) S.I. 1962/2279 (1962 III, p. 3168).