STATUTORY INSTRUMENTS

1975 No. 1992

POST OFFICE

The Postal Packets (Customs and Excise) Regulations 1975

Made - - - 3*rd December* 1975

Coming into Operation 1*st January* 1976

The 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 as extended 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 Secretary of State, hereby make the following Regulations:—

1. These Regulations may be cited as the Postal Packets (Customs and Excise) Regulations 1975, and shall come into force on 1st January 1976.

2.—(1) In these Regulations—

"Post Office" has the meaning assigned to those words by the Post Office Act 1969;

"Commissioners" means Commissioners of Customs and Excise;

"datapost packet" means a postal packet containing goods which is posted in the United Kingdom as a datapost packet for transmission to a place outside the United Kingdom in accordance with the terms of a contract entered into between the Post Office and the sender of the packet; or which is received at a post office in the United Kingdom from a place outside the United Kingdom for transmission and delivery in the United Kingdom as if it were a datapost packet;

"dutiable goods" has the meaning assigned to those words by section 307(1) of the Customs and Excise Act 1952(**d**) but includes goods chargeable with value added tax and goods subject to any other charge on importation;

"duty" and "duty of customs or excise" include value added tax and any other charge on imported goods;

"exporter" and "importer" have the meanings assigned to them by section 307(1) of the Customs and Excise Act 1952;

"inland post" means the post for transmission of those postal packets to which the Post Office Inland Post Scheme 1975(**e**) applies;

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

(**a**) 1953 c. 36. (**b**) 1969 c. 48. (**c**) 1972 c. 41.
(**d**) 1952 c. 44. (**e**) P.O. Scheme P8/1975.

"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 or the Post Office to perform any duty in relation to a postal packet.

(2) In these Regulations (except in relation to the inland post) the expressions "printed packet" and "small packet" have the same meanings as in the Post Office Overseas Letter Post Scheme 1971(**a**), and "parcel" has the same meaning as in the Post Office Overseas Parcel Post Scheme 1971(**b**).

(3) In these Regulations, in relation to the inland post, the expression "parcel" has the same meaning as in the Post Office Inland Post Scheme 1975, and references to printed packets, small packets and datapost 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 or regulation or Post Office Scheme shall be construed, unless the context otherwise requires, as a reference to those provisions as amended, re-enacted or replaced by any subsequent enactment or regulation or scheme.

(5) The Interpretation Act 1889(**c**) 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.

3. The Postal Packets (Customs and Excise) Regulations 1971(**d**) and the Postal Packets (Customs and Excise) Amendment (No. 1) Regulations 1973(**e**) are hereby revoked.

4. Section 16 of the Post Office Act 1953, as amended pursuant to section 87 of the Post Office Act 1969 by Article 9 of the Postal Services (Channel Islands Consequential Provisions) Order 1969(**f**) and Article 11 of the Postal Services (Isle of Man Consequential Provisions) Order 1973(**g**), 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.

5. In their application to goods contained in such postal packets, the following provisions of the Customs and Excise Act 1952 shall be subject to the following modifications and exceptions:—

(*a*) Section 28 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.

(**a**) P.O. Scheme P7/1971.
(**b**) P.O. Scheme P8/1971.
(**c**) 1889 c. 63.
(**d**) S.I. 1971/1057 (1971 II, p. 3146).
(**e**) S.I. 1973/411 (1973 I, p. 1363).
(**f**) S.I. 1969/1368 (1969 III, p. 4082).
(**g**) S.I. 1973/960 (1973 II, p. 2897).

(*b*) Section 31 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 14 of these Regulations.

(*c*) In the application of section 34, 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, paragraph (*a*) of that section shall be omitted.

(*e*) Section 47 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".

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

(*g*) Section 65(1) 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 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.

(*ij*) Section 91 shall apply to any goods deposited in a Queen's Warehouse under Regulation 14 of these Regulations as it applies to goods so deposited under or by virtue of any provision of the Customs and Excise Act 1952.

(*k*) Section 135 shall not apply.

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

(*m*) in the application of section 258(1) to goods for which no entry is made, the material time for their valuation shall be 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 Schedule 7 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.

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

(*a*) in a parcel, a letter packet, a small packet or a datapost packet; or

(*b*) in a printed packet, provided that the goods are of such a description as to be transmissible in such a packet under paragraph 22 of the Post Office Overseas Letter Post Scheme 1971.

7.—(1) This Regulation relates to:—

(*a*) parcels brought by post into the United Kingdom;

(*b*) packets brought by post into the United Kingdom, being printed packets containing or consisting of dutiable goods, small packets, letter packets or datapost packets, where the value of any such packet exceeds £50;

(*c*) packets brought by post into the United Kingdom, being printed packets containing or consisting of dutiable goods, small packets, letter packets or datapost packets, where the value of any such packet does not exceed £50.

(2) Every parcel referred to in paragraph (1)(*a*) of this Regulation 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 Post Office may require:

Provided that the Commissioners may, at the request of the Post Office, relax the requirements of this paragraph by allowing the bringing in by post into the United Kingdom of any number of parcels accompanied by a single customs declaration containing the particulars prescribed above if the parcels are brought in together, sent by or on behalf of the same person and addressed to a single addressee.

(3) Every packet referred to in paragraph (1)(*b*) of this Regulation shall have attached to it a full and correct customs declaration of the kind described in paragraph (2) of this Regulation and, in addition, shall bear on the outside the top portion of a green label in the prescribed form:

Provided that any packet referred to in this paragraph, being a registered letter packet containing any article of value, may have the customs declaration referred to in this paragraph enclosed in it.

(4) Every packet referred to in paragraph (1)(*c*) of this Regulation shall either—

(*a*) 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

(*b*) bear on the outside the top portion of a green label in the prescribed form and, in addition, have attached to it a full and correct customs declaration of the kind described in paragraph (2) of this Regulation:

Provided that any packet referred to in this paragraph, being a registered letter packet containing any article of value, may have the customs declaration referred to in sub-paragraph (*b*) of this paragraph enclosed in it.

8.—(1) This Regulation relates to:—

(*a*) parcels posted in the United Kingdom for transmission to any place outside it:

(*b*) packets posted in the United Kingdom for transmission to any place outside it, being printed packets containing or consisting of goods which are dutiable in the country of destination, small packets, letter packets or datapost packets, where the value of any such packet exceeds £50;

(*c*) packets posted in the United Kingdom for transmission to any place outside it, being printed packets containing or consisting of goods which are dutiable in the country of destination, small packets, letter packets or datapost packets, where the value of any such packet does not exceed £50.

(2) Every parcel referred to in paragraph (1)(*a*) of this Regulation 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 Post Office may require:

Provided that the Commissioners may, at the request of the Post Office, relax the requirements of this paragraph by allowing the exportation by post of any number of parcels accompanied by a single customs declaration containing the particulars prescribed above if the parcels are posted simultaneously at the same post office by or on behalf of the same person and are addressed to a single addressee.

(3) Every packet referred to in paragraph (1)(*b*) of this Regulation shall bear on the outside the top portion of a green label in the prescribed form and, in addition, shall have attached to it, or, if the postal administration of the country of destination so requires, enclosed in it, a full and correct customs declaration of the kind described in paragraph (2) of this Regulation:

Provided that any packet referred to in this paragraph, being a registered letter packet containing any article of value, may have the customs declaration referred to in this paragraph enclosed in it if the sender so prefers.

(4) Every packet referred to in paragraph (1)(*c*) of this Regulation shall either—

(*a*) 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, if the sender so prefers,

(*b*) bear on the outside the top portion of a green label in the prescribed form and, in addition, have attached to it or, if the postal administration of the country of destination so requires, enclosed in it, a full and correct customs declaration of the kind described in paragraph (2) of this Regulation:

Provided that any packet referred to in this paragraph, being a registered letter packet containing any article of value, may have the customs declaration referred to in sub-paragraph (*b*) of this paragraph enclosed in it if the sender so prefers.

9.—(1) Without prejudice to the application of Regulations 7(1)(*b*) and (*c*), (3) and (4), and 8(1)(*b*) and (*c*), (3) and (4) of these Regulations 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 paragraph 30 of the Post Office Overseas Letter Post Scheme 1971, shall have affixed to the bag label a green label in the prescribed form.

(2) Regulations 7 and 8 of these Regulations and paragraph (1) of 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.

10. Without prejudice to the provisions of Regulations 7, 8 and 9 of these Regulations, 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.

11. 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.

12. 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 proper officer of Customs and Excise so requires, shall open for customs examination any packet so produced.

13. The proper officer of the Post Office accepting any outgoing packet in respect of which the requirements of paragraph (*b*) of Regulation 10 of these Regulations 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.

14.—(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 or requiring a full and accurate account of them to be delivered to the proper officer of Customs and Excise but entry is not made or such account is not delivered within 28 days of the date of such notice or within such longer period as the Commissioners may allow, then unless the Commissioners have required the packet to be delivered to them under Regulation 17 of these Regulations the Post Office shall—

(*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 Customs and Excise Act 1952 shall apply to the goods as it applies to goods so deposited under the said section 31.

15.—(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 Post Office.

(2) If payment is not made of any duty so demanded, then, subject to paragraph (3) of this Regulation, the Post Office may, with the agreement of the Commissioners, dispose of the goods contained in the packet as it sees fit.

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

16. If dutiable goods are brought by post into the United Kingdom in any postal packet contrary to Regulation 6 of these Regulations, or if any postal packet or mail bag to which Regulations 7, 8 and 9 of these Regulations or any of them apply does not contain, does not have affixed or attached to it, or is not accompanied by, the declaration, or does not bear the green label, required by those Regulations or any of them, or if the contents of any postal packet do not agree with the green label or customs declaration affixed or attached to the packet, or by which it is accompanied, or if the other requirements of those Regulations or any of them 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.

17. 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.

18. 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 Post Office Overseas Parcel Post Scheme 1971, the Post Office Overseas Letter Post Scheme 1971 or the Post Office Inland Post Scheme 1975 which are applicable thereto.

Donald R. Coleman,

M. Cocks,

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

3rd December 1975.

(a) 1947 c. 14.

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, supersede the Postal Packets (Customs and Excise) Regulations 1971 as amended by the Postal Packets (Customs and Excise) Amendment (No. 1) Regulations 1973. Changes in the 1971 Regulations are occasioned by amendments to the provisions of the Acts of the Universal Postal Union on which certain of the 1971 Regulations were based. The opportunity has been taken to introduce certain other changes and to make some drafting amendments.

The principal changes in the Regulations are as follows:—

(*a*) References to insured boxes have been deleted in consequence of the abolition of this category of postal packet in the international post.

(*b*) The value below which incoming postal packets transmitted by letter post are not required to be the subject of a separate, full customs declaration has been raised to £50.

(*c*) The changed requirement described in (*b*) above also applies generally to outgoing postal packets sent by letter post.

(*d*) In relation to the parcel post, the requirement that every incoming or outgoing parcel must be accompanied by an individual customs declaration has been relaxed to permit the Commissioners of Customs and Excise, at the request of the Post Office, to allow certain consignments of parcels to be accompanied by a single declaration.

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