Changes to legislation: There are currently no known outstanding effects for the Postal Services Act 2000, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

TRANSFER TO THE POST OFFICE COMPANY: TAX

Debt

Any debt assumed by the Post Office company under section 74(1) shall be treated for the purposes of the Corporation Tax Acts as if it had been assumed wholly in consideration of a loan made to the company of an amount equal to the principal sum payable under the debt.

Changes to legislation:

There are currently no known outstanding effects for the Postal Services Act 2000, Paragraph 4.