
Changes to legislation: There are currently no known outstanding effects for the Postal Services Act 2011, Paragraph 6. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TAXATION PROVISIONS RELATING TO RE-STRUCTURING ETC

Transfers of property, rights and liabilities by transfer schemes

- 6 (1) For the purposes of Part 8 of the Corporation Tax Act 2009 (intangible fixed assets) a relevant transfer of a chargeable intangible asset is to be treated as tax-neutral.
- (2) Part 4 of the Taxation (International and Other Provisions) Act 2010 (transfer pricing) does not apply in relation to a transfer to which sub-paragraph (1) applies.
- (3) For the purposes of section 882 of the Corporation Tax Act 2009 (application of Part 8 to assets created or acquired on or after 1 April 2002) assets acquired by a transferee on a relevant transfer are to be treated as if they were acquired from a person who at the time of the acquisition was a related party.

Commencement Information

11 Sch. 2 para. 6 in force at 1.10.2011 by S.I. 2011/2329, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Postal Services Act 2011, Paragraph 6.