

*These notes refer to the Postal Services Act 2000  
(c.26) which received Royal Assent on 28 July 2000*

# POSTAL SERVICES ACT 2000

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### Part IV Reorganisation of the Post Office

##### *Section 81: Tax*

124. *Section 81* gives effect to the provisions in *Schedule 4*, which sets out the tax provisions in relation to the transfer of property, rights and liabilities from the Post Office to the Post Office company. The provisions ensure that the transfer is tax neutral i.e. the Post Office company will not gain any tax advantage from the transfer or suffer any tax disadvantage.