

---

*Status: Point in time view as at 26/03/2001.*

*Changes to legislation: There are currently no known outstanding effects for the Postal Services Act 2000, Cross Heading: Transfer arrangements. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 4

#### TRANSFER TO THE POST OFFICE COMPANY: TAX

##### *Transfer arrangements*

- 5 The existence or exercise of the powers of the Secretary of State under section 62 shall not be regarded as constituting or creating arrangements within the meaning of section 410 of the <sup>M1</sup>Income and Corporation Taxes Act 1988 (arrangements for the transfer of a company to another group or consortium).

---

**Marginal Citations**

**M1** 1988 c. 1.

**Status:**

Point in time view as at 26/03/2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Postal Services Act 2000, Cross  
Heading: Transfer arrangements.