
Changes to legislation: There are currently no known outstanding effects for the Postal Services Act 2011, Paragraph 4. (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

- 4 For the purposes of the Taxation of Chargeable Gains Act 1992 a disposal constituted by a relevant transfer is to be treated in relation to the transferor and transferee as made for a consideration such that no gain or loss accrues to the transferor.

Commencement Information

- II** Sch. 2 para. 4 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 4.